OFFICE of the Board

STATION Hagar

M/s No. 2067

M 1578

Dated 25-7-39

Assessment Record (Circle Karnam)
Gardens - Reduction - Orders passed
& Recorded.

M 1578

Revenue Department.

BOARD OF REVENUE
28 FEB 1938
MADRAS

Memorandum No.1195E/38-1, dated 22nd February 1938.

Assessment - Land Revenue - (South Kanara) - Kasaragod Taluk - Seventeen Kumri villages - Remission.
Petition from the pattadars, dated nil.

Referred to the Board of Revenue for early remarks.

The Board is requested to treat the case as specially urgent.

B.G. Holdsworth,
Secretary to Government.

To Board of Revenue (L.R.&S.) (with enclosure).

Forwarded
(By Order)

V. Ramachandra Rao

Superintendent.

To

The Hon'ble the Minister of Revenue,

Fort St.George, Madras.

Humble Memorial presented on behalf
of the Pattadars of the Seventeen
Kumri villages of Kasaragod taluk
detailed hereunder:

Respectfully sheweth:

Subject: Failure of pepper crop in t kurmi villages, and abnormal fall in price of pepper - prayer for remission of assessment on kumries and pepper gardens for the current fasli and interim orders to postpone collection pending final orders on this memorial.

1.On behalf of the Pattadars of the seventeen Kurmi villages mentioned herebelow, we the undersigned have authorised Mr.M.K.Nambyar, Barrister -at-law, Mangalore to present this memorial and represent our grievances for your kind consideration. All communications may be directed to him.

2. Ever since the decline in price of pepper from 1930 onwards from Rs.700, 600 and 500 a candy to Rs.300 and Rs.200 the inhabitants of the Hosdroog subdivision and of the kumri villages of the Kasaragod taluk have been increasingly feeling the difficulty of payment of the annual land revenue and as long back as in 1931 their helplessness constrained them to present a memorandu and wait in deputation on the then Collector of South Kanara for relief in the matter of assessment. Unfortunate nothing however was done.

3. The plight of the memorialists is much worse than that of the pattadars in the rest of the District or of the pattadars in the adjacent district of Malabar. Unlike the land holders of the the rest of the district

landholders to the south of the Chandragiri River own large forest tracts which yield no actual income worth mentioning, and which are amenable to kumri cultivation only in small patches once in ten years; and it is well known that the incidence of malaria in these jungly tracts prevents any sustained labour or production. Secondly, large areas in these villages are grown with pepper vines which are not cultivated in the rest of South Kanara.

4. So long as the price of pepper was Rs.500/ or Rs.600/- a candy, the produce of a year made up for the assessment on the large uncultivable forest tracts, and even the lean yield of a couple of years the ryots were able to withstand.

5. But with the fall in prices to Rs.200/- 150/- and 100/- a candy, the lot of the pattadars has been extremely hard; and a reference to the District Gazette from 1930 onwards would reveal the difficulty of payment ofassessment in the increasing revenue sales to the South of the Chandragiri, far in excess of the number of in the rest of the Chandragiri or in Malabar, or at any time before.

6. Most of those whose lands have been sold are pattadars who have to pay large assessment, and who own forest tracts and pepper gardens; and no pattadar unless he has reached the end of his resources would resign tohis fate of having his lands sold.

7. The number of revenue sales confirmed in this portion of the District is extremely large and unlike any thing that has taken place at any time in this District and is evidence of the low resistance of the economic state of your memorialists.

8. Your memorialists submit that they have been undergoing considerable suffering for the last seven years; and their petitions and prayers that they have

been the victims of invidious treatment in the matter of revenue have remained unheeded. Pepper vines in Malabar are assessed at dry rate ofRe.1/- an acre during the time they yield; while ~~ther~~ here in these villages they are assessed at garden rates of Rs.3 to 6 an acre from the time they are planted, and continued even long after their death. Further no assessment is payable on kumri tracts in Malabar while in South Kanara your Memorialists have to pay at the rate of annas two to Re.1/- an acre.

9. The result has been that for the last seven years your memorialists have been unable to meet the assessment of their lands from the income thereof. The continuous financial drain of the last seven yearshave exhausted their resources, and in the wakeof the drain has come the present calamity.

10. The pepper crop of the last three years has been successively poor. This year thecrop has been absolute failure.

11. If inquiries are instituted and a survey made of a few gardens in any of thekumri villages, it would be seen that the yield in pepper plantations just reaching maturity is about one tenth of the normal out put, while in gardens above the age of fifteen years the pepper corns are so few and far between that it may be said with truth they are almost absolutely barren of any yield.

12. The cost of gathering the pepper produce is an inverse proportion to the output of the yield. The paucity of the pepper corns increases the labour of plucking and an investigation would also reveal that on an average even in the class of gardens first mentioned the cost of gathering would exceed the value of the pepper gathered.

13. Misfortunes have however not come single. The price of pepper has this month fallendown to Rs.80/- a candy and just this week is only Rs.75/- unprecedented in the price level of pepper at any time. Quite a large number of ryots took advantage of the Pepper crop Loan and Sales Co-operative Society at Kanhangad and Nileshwar, and loans were obtained on the pepper crop of last year with a fair margin of the prices prevalent then. The gradual drop in prices has resulted in the Societies calling for payment of the marginal deficiency, and at the present level of price your memorialists have had to suffer an additional strain on their pursue in the shape of the losses on the pepper of last year.

14. An inspection of the gardens would further reveal the inability of the ryots even to meet the maintenance ofmost of the gardens, all due to the steady depreciation in prices.

15. Your Memorialists therefore venture to submit that they are faced with this grave calamity. All means of payment havebeen exhausted by the struggles of the last seven years. Unless they are granted remission of revenue on the pepper gardens and kumries this fasli dire economic ruin is inevitable.

16. Your Memorialists have had the additional misfortune of being mulcted with an amount of about Rs.60000/- a little over half the annual assessment of these seventeen villages by way of resurvey charges. When the orders came in 1934 your memorialists protested, against the payment of charges which each had really met during the resurvey operations; and as a result of their representations by memorials and deputations the resurvey charges were directed to be collected in three annual instalments from 1935 onwards along with the kists. Hardly has this impost been met, your memorialists are now confronted with this

with this unprecedented situation.

17. Your Memorialists therefore humbly pray

(a) that inquiries may be instituted and

(b) remission of assessment of this fasli may be granted for kumries and pepper gardens of these seventeen villages, and

(c) pending inquiries, interim orders may be ~~granted for~~ passed postponing the collection of revenue of which remission is prayed for.

Villages.

1. Bandadka
2. Kuthikolu
3. Bedadka
4. Kolthur
5. Periye
6. Pullur
7. Kodoth
8. Kayyur
9. Karindala
10. Kinanur
11. Madikai
12. Beloor.
13. Panathady
14. Maloth
15. Eleri East.
16. Eleri West.
17. Chimeni.

C.F. 16.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying		
When copied	26/2	
When examined	26/2	
When signed	26th Feb	
When despatched.	26 FEB 1938	

DESPATCHED

SUBJECT:— Assessment. Land Revenue - (S Kanara) - Kasaragod Taluk - 17 Kanara villages - remission

READ AGAIN ____, dated ____ 19____.

" " ____ " ____ 19____.

READ *ALSO*:—

In No. 1578 From the ~~Secretary~~ Sub No. 1195-E dated 22-2-38 - A

" ____ " ____ " ____ " ____ 19____.

" ____ " ____ " ____ " ____ 19____.

Order / Resolution Ms. / Rout. No. ~~Ms~~, dated M 1578/38-1 24-2-38

Referred to the Collr of S Kanara - for very early remarks. The Govt. request to treat this as specially urgent.

Sde 25/2/38 — 24/2/38

4-2-38

To the Collr of S Kanara

with a copy in original (three sets).

H 3-9

J.S. (P). After issue.

Note The clerk should explain the delay in the despatch

Explained to A.S. in

Specially urgent

26/2/38
7.45 P.M

REVENUE DEPARTMENT.

Post Copy of Telephonic Message.

From the Secretary to Government, Revenue Department.
To the Joint Secretary, Board of Revenue.

Dated, Fort St. George, the 26th February 1938.

Assessment - Land Revenue - (South Kanara) - Kasaragod taluk - Seventeen Kumri villages - Remission.

Government Endorsement No.1195-E/38-1 dated 22-2-1938.

It is presumed that the Endorsement quoted above has been referred to the Collector of South Kanara for remarks.

2. Please ask the Collector by telegram, to expedite his remarks and forward the Board's report to the Government at a very early date.

(Copy by post)

TJT/26.

Superintendent.

15

AS (Sec.)

The following telegram may be despatched to the Collr of Kanara

(Please) expedite report (called for) (in) Board's (reference) no 1578/(38-1) (dated) twenty-fourth instant (regarding) remissions (in) seventeen villages (of) Kasaragod taluk.

Telegram despatched 28.2.38

27.2.38

Note

Fair copy of the telegram is also present below

27.2.38

Very Urgent.

1578

Revenue DEPARTMENT

T11744

In reply, please quote number, date and short title.*

*Received*_____ *Registered*_____

From (Name) M.R.Ry. Rao Bahadur M. V. Vellodi, Avgl, B.A.

(Designation) Collector of South Kanara.

Post Box_____, (Station) Mangalore

*Telegraphic Address*_____

To

The Secretary to the Commissioner
of Land Revenue & Settlement,
M a d r a s.

A-5
Ref. *No.*783-38, *dated* 1st March *1938.*

Sir,

* Assessment--Land Revenue--(South Kanara)--Kasaragod Taluk--Kumri villages--remission--interim report.

Ref:- Board's ref. M. 1578-38-1 dated 24th Febry. 1938.

13 Board's reminder telegram dated 28th inst

---

1. An identical memorial was presented to me on the 4th February when I was doing Jamabandy at Hosdrug. I promised to consider the various points raised in the memorial and have ordered the azmoish of the villages. I have reminded the Tahsildar and shall take special steps to get the report quickly.

2. The cultivation of pepper in the kumri villages is done under a peculiar system. The pattadar allows cultivation by lessees. The crop lasts for about 20 -- years. The pattadar reaps the crop every fifth year -- and he makes himself responsible for the payment of the assessment. The price that the pattadar now gets for th crop that he takes once in five years is not sufficient for him to meet the assessment that he has to pay at th enhanced garden rates. It was, I believe, for this reason that the Marjoribanks Committee recommended that -- pepper gardens in this district should be assessed at - dry rates but this proposal has not been taken into consideration when orders re remission for this fasli were received.

3. The question to be decided immediately therefore

is whether the ordinary remission rules could be applied. I am afraid I shall not get sufficient materials to come to any definite conclusion. Harvest of pepper commences in January and by the time the first kist falls due viz. 10th of February most of the crop would have been gathered. Therefore azmoish during the latter half of February will not reveal the actual state of affairs. However I am awaiting the Tahsildar's report. My own enquiries show that the decrease in yield is due to the neglect of cultivators in not keeping the pepper vines clear of jungle growth and weeds and that the yields this year are not so bad as to -- justify the application of remission as for wide-spread calamities.

4. It seems to me that there is a fairly good case for memorialists to have their pepper gardens assessed at dry rates. Pepper was selling at Rs.600 a candy when no one cared t assessment he paid but at present the price is somewhere about Rs.85 and the pattadar can get his share from the pepper garden only once in five years; hence his real trouble. This aspect of the matter will be exhaustively dealt with in my new Report. I am sending this interim report to give the Board a general idea of the situation.

5. The memorial received with the Board's reference is re-submitted.

M. V. Wallace

Collector.

C.F. 10.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying	3.3	
When copied	4.3	
When examined	4.3	
When signed	4.3	
When despatched.	5 MAR 1938	

DESPATCHED

SUBJECT :— Assessment - Land Revenue - (Skuara) - Kasaragod Taluk - Kumbla village - remission - interim report - submd.

READ AGAIN ____, dated ____ 19____.

" " ____ " ____ 19____.

READ *ALSO* :—

No. 1578 From the ~~Collector~~ Sub Collector No. 1151-E/38-1 dated 22-2-38

" 1944 " Asst Collector Skuara R.S. 78 3/38 " 1-3-38

" ____ " ____ " ____ 19____.

Order / Resolution Ms. / Rout. No. Nil, dated 2nd 1578/38-2 3-3-38

Submitted to the Jt
2 - Mr Collin's further rep
is awaited

Jde
for 3/3/38
3-3-38

Jt
3/3/38

J.S. 1/3 4.3.38.

Mr 4/3

Joint . ecy.
3 - MAR 1938

C.F. 304—2,000 Blks.—6-10-36.

OFFICE OF THE _____

Dated 5/3/38 193 .

_____ Hours _____ Minutes.

TELEPHONIC MESSAGE

From

The Secy to Govt. Revenue

To

The Collr Secy Bd of Rev

Trivandrum. Land rev: S. Kanara

Kasaragod taluk. 17 Kaimara Vgs.

remission — Govt Endt No: 1195

L/38-1 dy 22/2/38. & my Tr

dy 26/2/38 —

Ol instructed the Collr: of

S Kanara immediately by wire to

suspend the further collection of

kist in the 17 Vgs: referred to

pending the order of the Govt: on

receipt of the Bd's report —

5/3

AS (Sec)

AS (Sec)

The following telegram may be sent to the Col[2] of J Kanaga:

(Reference) your letter (A.S.) 783/(38). (Dated) first March (38). (Please) suspend further collection (of) Kist (in) the seventeen Kumris in lieu pending (the) orders of (the) Govt.

Telegram issued 5/3

CM 8/3 5/3

RECEIVED
MAR 1938

Dsire telegram to be sent

1 a ce d.d.

MW 5-3-38

AS 5/3/38

23

REVENUE DEPARTMENT

1574

M 1937

In reply, please quote number, date and short title.*

Received ..... *Registered* .....

From (Name) M.R.Ry. Rao Bahadur M.V.Vellodi, Avl.,B.A.,

(Designation) Collector of South Kanara,

Post Box ....., (STATION) Mangalore.

Telegraphic Address .....

BOARD OF REVENUE 9 MAR 1938 MADRAS

Secretary to the Board of Revenue,
Land Revenue & Settlement, Madras.

A5.*No.* 783-38, *dated* 7th March *19* 38.

Sir,

ENCLOSURES .....

.....

.....

SPARE COPIES 1 2/Sept

Assessment - Land Revenue - South Kanara - Kasaragod Taluk - Kumari villages - Suspension - Board's telegram dated 5-3-1938.

In the telegram sent by the Board, the number of kumari villages in which collection of kist has been ordered to be suspended is 17. This is the number -- given in the memorial. The memorialists are all --- residents of villages in the Hosdrug Deputy Tahsildar's division and have, therefore, not included 4 kumari villages which lie in the Tahsildar's division. The conditions in these 4 villages are exactly the same as in the case of the 17 villages referred to in the memorial I am sure Government do not wish to treat them differently from the 17 villages. I have accordingly issued orders to the Tahsildar to stop the collection of assessment in all the 21 kumari villages. I request that my action may be made known to Government and approved.

Collector.

25 #17

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying	11/3	
When copied	11/3	
When examined	11/3	
When signed	11/3	
When despatched	12/3.	

SUBJECT :— Assessment - Land Revenue - (S. Kanara) - Kasaragod Taluk - Kumari villages - suspension

READ AGAIN DESPATCHED, dated 19.

" " " 19.

READ *ALSO* :—

No. From the , No. dated 19.

" " " " " 19.

" " " " " 19.

Order / Resolution Ms. / Rout. No. , dated 19.

Submitted to the Govt. in continuation of the Govt. orders no M 1578/38-2 dated 3.3.38.

The Govt. may be informed that in the circumstances explained by him the collection of Kist in all the 21 Kumari villages of Kasaragod Taluk may be suspended pending the orders of the Govt.

10.3.38

10/3/38

J.S(T)

(After issue)

1527
M 2526

Ref. A5.783-38.

South Kanara Collector's Office,
Mangalore, 22nd March 1938.

From

R.Ry. Rao Bahadur M.V.Vellodi, Avl., B.A.,
Collector of South Kanara.

To

The Secretary, Board of Revenue,
Land Revenue and Settlement, Madras.

Sir,

ASSESSMENT - Land Revenue - (South Kanara) - Kasaragod Taluk - Kumari villages - suspension of kist collection - Board's Ref.No.M.1578/38-3 dated 11.3.38.

*****

The azmaish work in the Kumari villages of Kasaragod taluk is nearing completion and I expect to get the necessary statistics and report from the Tahsildar in a week.

It is now brought to my notice that there are no pepper gardens for azmaish in Pekkil village which is one of the 21 kumari villages- and that the question of remission of assessment or reduction of rate of assessment does not arise so far as this village is concerned. There is therefore no need to suspend kist collection in this village. I have issued orders to the Tahsildar, Kasaragod to revise kist collection work in the village. I request my action may be approved and the Government informed of it.

For Collector.

23.3.38.

C.F. 16.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying	29/3	BP
When copied	29/3	
When examined	29.3	
When signed	29/3	
When despatched.	DESPATCHED 29 MAR 1938	

SUBJECT :— Assessment. Land Revenue - (Shamsu) - Karanfad taluka - Kumari village — Suspension.

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO* :—

No. 2526 From the Coll^r of Kanara, No. S. 783/37 dated 22.3.38 19____. — A.G. to Kan

" _____ " _____ " _____ " _____ 19____.

" _____ " _____ " _____ " _____ 19____.

Order / Resolution Ms. / Rout. No. Repn, dated 1578/38-4 29.3.38 19____.

Submitted to the Govt in continuation of the Board's repn no. 1578/38-3 dt 11.3.38.

2. The Coll^r will be informed that in the circumstances reported by him there is no need to suspend the kist collection in Terkil village & that his action in having instructed the Talat^r to suspend kist collection work in the village has been approved.

3. The Coll^r is further requested to proceed in para 1 of his letter as awaited.

Joint Secy.
28 MAR 1938

To the Secy to Govt of Kanara.

Issue to Govt
29/3

26.3.38 26/3/38

J.S(?)

Ref.No.A5.783.38. 31 South Kanara Collector's Office,

Camp: Coondapoor, dated: 17. 4. 1938.

From

M. R. Ry. Rao. Bahadur M. V. Vellodi, Avl., B.A.
Collector of South Kanara.

To

The Joint Secretary to the Board of Revenue,
M a d r a s.

Sir,

Assessment - Land Revenue - South Kanara District - Kasaragod Taluk - Kumari villages - remission - report submitted

Ref: Board's Ref. M. No. 1578-38-1, dated 24. 2. 1938.

My letter Ref. A5. 783. 38, dated 1st March 1938.

A fairly extensive azmoish of the pppper gardens in the kumari villages has been undertaken. The gardens were inspected by the Revenue Inspectors and a very good percentage has been overazmoished by the Tahsildar, Kasaragod and the Deputy Tahsildar, Hosdrug. Pepper is harvested in the months of January and February, so that, as apprehended in my letter cited above, most of the crop had been harvested at the time of the azmoish. The azmoish therefore did not give any real idea of the condition of the peper crop this year. Visualising this possibility I had asked the azmoishing officers to make careful enquiries throughout the area regarding the quantity of pppper harvested in various villages and the general appearance and condition of the gardens and this has given some indication of the harvest.

2. According to the Encyclopaedia of India (Vol. IV, page 507) an acre of peper would yield an average of 40 maunds. According to the Note book of Agricultural facts and figures (1920 edition) the yield of pepper per acre in Wynaad is about

5 to 15 cwts. The yield of South Kanara pepper is not noted in this book. But taking an average of 10 cwts per acre the yield would come to 40 maunds per acre which practically --- tallies with the information given in the Encyclopaedia.

3. The South Kanara District Manual (page 199, 1894 edition) gives the extent of pepper grown in the district about 1894 as 4618 acres. The extent now in kumari villages alone is 9639 acres. The cultivation of papper became extensive when the price of pepper began to rise. Pepper does not flourish on all kinds of lands or hill slopes. The ideal land conditon for a pepper garden is the slope of a hill on which neither the southern nor the western rays of the sun would fall; but when the prices began to go up pepper was cultivated on all kinds of land. The soil of a great many of -- these lands began to deteriorate rapidly and the yields grew less and less, and then prices went down suddenly with the result that the attention to the details of cultivation, manuring, weeding etc got less and less as the cultivators had not the necessary resources in their hands. About 300 to 370 vines can be planted on an acre of land. Roughly speaking the ryots estimate the cost of cultivation at a rupee per vine till it begins to yield i.e., Rs.300/- to Rs.350/- for the first three years and thereafter about Rs.30/- per acre per year. There is not a single village, so far as the available information goes, where a ryot has got more than 12 maunds from an acre of pepper garden this year. In many villages it ranges from ½ a maund to 6 -- maunds and the value of the crop according to present --- prices would not go anywhere near the average cultivation expenses. Pepper gardens in kumari villages are deteriorating.

4. From the information gathered by the Tahsildar and the Deputy Tahsildar the minumum and maximum yield in each of the kumari villages is as shown below.

have been registered as dry but for the presence of pepper vines; (ii) a reduction in the garden rate on lands which can still bear a garden rate of assessment on account of the presence of other garden crop. The approximate amount of remission that would have to be made if the above suggestions meet with the approval of the Board is as follows:

Nature of land.		Assessment at the existing rate. Rs. As. Ps.	Assessment at the revised rate.	Difference.
1.(a)	Gardens containing pepper vines only.	29,507-5-0	5293-15-0	24213-6-0
(b)	Gardens which would bear the dry rate of assessment even after the exclusion of pepper vines.	4807-10-0	961-9-0	3846-1-0
2.	Gardens which would bear a lower rate of garden assessment by the exclusion of pepper vines.	1209-5-0	831-6-0	377-15-9
	Total.	35524-4-0	7086-14-0	28437-6-0

Details of remission to be granted in each village under the different categories are given as appendices to this report.

7. In my letter No.A5 - 783 - 38, dated 7th March 1938, I reported that the postponement of the kist has been extended to four more of the kumari villages. In my letter Ref.A5 -783 -38, dated 22nd March 1938 I reported that there was no pepper crop in Thekkil village and that therefore I had ordered collection of land revenue in that village. This was approved by the Board in Board's Ref.No.M. 1578/38-4, dated 29th March 1938. During the course of the azmoish it was further discovered that the remissions in the villages of Timri, Panial and Kilaikote would be only very little. I have therefore ordered the collection of land revenue in those villages in anticipation of the Board's orders.

8. It seems to me that the question raised by the memorialists will not end with the grant of remission this year. It is sure to be brought up again in the shape of a request to treat pepper as a dry crop as in the district of Malabar as the return from the crop is the same in both

1. Bandadka	6 maunds.	12 maunds.
2. Kuttikolu,	6 maunds.	12 maunds.
3. Bedadka.	6 maunds.	12 maunds.
4. Kolathur	1 maund.	9 maunds.
5. Thekkil	-	-
6. Panial.	-	-
7. Periye.	2 maunds.	6 maunds.
8. Kodoth.	1 maund.	6 maunds.
9. Pullur.	½ maund.	-
10. Kayyur.	-	3 maunds.
11. Karindola.	-	1 maund.
12. Kinnanur.	-	1 maund.
13. Madikai.	2 maunds.	3 maunds.
14. Belur.	½ maund.	5 maunds.
15. Panathadi.	½ maund.	5 maunds.
16. Maloth.	-	5 maunds.
17. East Eleri.	1 maund.	2 maunds.
18. West Eleri.	½ maund.	2¼ maunds.
19. Chimeni.		½ maund.
20. Timri.	1½ maunds.	4 maunds.
21. Kilaikote.	1½ maunds.	3 maunds.

5. Even allowing for a certain amount of exaggeration of the loss it seems to be a fact that the yield this year is considerably below the average. Whether the information now gathered is sufficient to base a grant of remission is for the Board to decide; but if the Board is inclined to be indulgent I would recommend the adoption of the following course in the grant of remission.

6. Under B. S. O. 14 (5) (ii) the grant of remission should depend upon the yield; but the yield could not be judged as the crops had been harvested. Therefore the remission may take the shape of (i) the difference between the garden and the dry assessment in the cases of lands registered as garden which contain only pepper and lands registered as garden which would

districts. The question requires careful consideration and a study of the various orders passed by Government from time to time as well as further detailed enquiries regarding the reasons for the deterioration of the pepper crop in general. If the Board orders, I shall make further enquiries in the matter and submit a report in due course.

M. V. Abdulla

Collector.

Appendix. T.

Particulars of pepper gardens containing only pepper vines and assessed at garden rates.

No.& name of the village.	No. of sub-divns	Extent.	Existing Assessment.	Revised Assessment.
(1)	(2)	(3)	(4)	(5)
		Acs. Cts.	Rs. As.	Rs. As.
72. Bandadka.	66.	205. 87.	623. 8.	97. 3.
73. Kuttikole.	(71.	161. 84.	498. 8.	77. 2.
	) 3.	3. 54.	8. 0.	1. 5.
74. Bedadka.	(78.	144. 35.	319. 1.	63. 4.
	(14.	24. 05.	33. 0.	9. 4.
75. Kolthur.	2.	0. 70.	1. 9.	0. 6.
76. Tekkil.	-	-	-	
84. Paniyal.	-	-	-	
85. Pariya.	11.	16. 43.	45. 7.	6. 8.
86. Kodoth.	22.	49. 37.	210. 9.	25. 11.
7. Pullur.	5.	4. 61.	12. 7.	1. 12.
5. Kayyur.	72.	99. 52.	295. 15.	87. 13.
6. Karindala.	128.	224. 02.	600. 11.	156. 0.
7. Kinnanur.	447.	881. 26.	4100. 4.	681. 12.
8. Madikai.	14.	20. 71.	62. 9.	13. 5.
9. Beloor.	316.	770. 75.	2403. 5.	470. 14.
00. Panathadi.	254.	760. 72.	1527. 0	380. 14
01. Maloth	286	1001. 14	2211. 13	498. 14
02. East Eleri	371	1310. 60	2757. 4	670. 0
03. West Eleri	685	2404. 48	8184. 9	1238. 0
04. Chimeni.	430.	1552. 63.	5606. 0.	811. 14.
06. Timri.	-	-	-	-
07. Kilaikote.	11.	2. 68.	5. 14.	2. 2.
	3286.	9639. 27.	29507. 5.	5293. 15.

M. V. Wallace.

Collector.

Particulars of pepper gardens containing garden trees along w
epper vines which by the exclusion of pepper vines would be reclassi
s dry.

o. and name f village.	No.of sub Divns.	Extent. Acs.	Cts.	Existing Assessment Rs.	As.	Revised Assessment Rs.	As.
2.Pandadka.	10.	21.	28.	61.	8.	9.	10.
	3.	2.	17.	4.	14.	0.	13.
3.Kuttikole.	5.	7.	64.	27.	1.	4.	10.
4.Pedadka.	13.	31.	18.	87.	15.	14.	10.
5.Kolthur.	3.	4.	42.	15.	0.	3.	0.
6.Thekkil.	-	-		-		-	
4.Paniyal.	-	-		-		-	
5.Periye.	1.	0.	45.	1.	0.	0.	3.
6.Kodoth.	-	-		-		-	
7.Pullur.	14.	16.	79.	45.	0.	8.	6
5.Kayyur.	16.	20.	82.	52.	4.	19.	1.
6.Karindale.	23.	81.	31.	230.	7.	61.	7.
7.Kinnanur.	45.	100.	85.	452.	13.	79.	2.
8.Kadikai.	12	23.	19.	53.	14.	13.	9.
9.Peroor.	19.	62.	95.	214.	13.	31.	9.
00.Panathadi.	37.	141.	46.	261.	13.	106.	1.
01.Maloth.	3.	19.	38.	55.	0.	14.	8.
02. East Eleri.	34.	195.	37.	438.	1.	101.	6.
03.West Eleri.	97.	862.	47.	2559.	10.	422.	8.
04.Chimeni.	23.	72.	99.	203.	13.	52.	9.
106.Timri.	-	-		-			
107.Kilaikote.	22.	22.	28.	42.	12.	18.	11.
	380.	1687.	00	4807.	10.	961.	9.

M. V. Usher.

Collector.

Appendix. III.

Particulars of pepper gardens bearing higher rate of tar assessment on account of existence of pepper vines.

No. and name of the village.	No. of Sub-divns.	Extent.	Existing Assessment.	Revised garc Assessment.
		Acs, Cts.	Rs As.	Rs As.
72. Bandadka.	–	– –	– –	– –
73. Kuttikole.	2	2. 88	9. 1	6. 8
74. Bedadka	1	0. 46	1. 9	1. 1
75. Koltur.	11	21. 59	72. 8	19. 13
76. Tekkil.	–	– –	– –	– –
84. Paniyal	19	36. 79	169. 6	169. 6 no cha
85. Periye	2	4. 02	9. 11	9. 11
86. Kodoth	1	1. 81	8. 2	4. 1
87. Pullur	15	26. 85	92. 12	92. 12
95. Kayyur	6	8. 82	27. 8	10. 0
96. Karindala	4	24. 97	83.15	28. 13
97. Kinnanur	16	29. 38	158. 0	72. 13
98. Madikai	36	63. 94	311. 7	177. 1
99. Beloor	20	32. 11	100. 7	90. 8
100. Panathadi	3	4. 82	10.14	8. 11
101. Maloth	1	3. 10	13.15	7. 0
102. East Eleri.	4	2. 56	7. 7	7. 7
103. West Eleri.	20	42 59	122. 1	122. 1
104. Chimeni	3	3. 17	10.10	3. 12
106. Timri	–	– –	– –	– –
107. Kilaikote.	–	– –	– –	– –
	164	309. 86	1209. 5	831. 6

M. D. Dalton

Collector.

BOARD OF REVENUE
6 - MAY 1938
MADRAS

47

GOVERNMENT OF MADRAS

M1380/

Revenue Department.

SECY.

Memorandum No. 1195-E/38-2 dated 3rd May 1938.

Assessment - Land Revenue (South Kanara) - Kasaragod taluk - Kumari villages- Suspension - Correspondence ending with referen from the Board of Revenue M.No.1578/38-4 dated 29th March 1938.

The Board is requested to state when the further report mentioned in paragraph 3 of its reference quoted above may be expected.

T.M.S.Mani
Under Secretary to Government.

To the Board of Revenue.

Forwarded.
(By Order)

Superintendent.

DRAFT, FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..	31/5	
When copied ..	31/5	
When examined..	31.5	
When signed	31/5	
When despatched.	31 MAY 1938	

SUBJECT:— Assessment. Land Revenue (Shimoga) - Kasaragod Taluk Kumari villages - remission report sent.

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO*:—

No. 3012 From the Coll of Shimoga No. A.S.-783/38, dated 6.4.38

" _____ " _____ " _____ 19____.

" _____ " _____ " _____ 19____.

Order ~~Ms.~~ Resolution ~~Rout.~~ No. Repn, dated M.S.78/38-5 of 7/ 19 5. H.

A 27 cA

Submitted to the Govt in continuation of this Dis' Office no M.S.78/38-4 dated 29.3.38.

In Sankey's letter A.S.-783/38 dt 1.3.38 submitted to the Govt under this Dis' Office no M.S.78/38-2 dt. 3.3.38, the Coll² reported that the decrease in the yield of pepper last year in the Kumari villages was due to the neglect of the cultivators in not keeping pepper vines clear of jungle growth or weeds. But in his

(M) A 177

letter read above. The
Coll[r] States. that the
fall in the price of pepper
has reduced the margin
available to keep them fair
under efficient cultivation
and that in consequence
the yields have greatly
decreased. His estimate
of the yields is not based
on accurate data as the crops has already been harvested
experiments made by the Taluk
The Board considers that
this is not a widespread
calamity nor even a
local calamity.
As agriculturists the cultivators of N. & S. Arcot
would benefit by the fall in prices of
which all their agricultural products
are sold. The scheme
of remission proposed
by the Coll[r] of Tenevelly
and would therefore
by the reduction of assessment
the gardens by dry
the Board does not
see no
reason to recommend.

his special products are due to fluctuations of prices
agricultural products are their special duty.
(No)

provisional remission proposed by Dr.
Rs. was recommended by the Director of Agriculture
and the Board if so advised
will ask the Govt to direct
what for the Dr. as a whole or
several units.

L. 11 Nd

f 34 f

clio

Re 30th Nov's forest case officially : recommending remission i o case where his petition was first

not to be taken for proper enquiry

the grant of remission in respect of the assessment on Kumari lands. The Collector is requested accordingly.

3. In pursuance of his letter noted above, the Collr & State, that he has ordered the collection of land revenue in the villages of Tumia Nanival & Kikar Nole in anticipation of orders. The Board approves the action of the Collr pending the order of the Govt.

4. The Manjeribanks Committee recommended the removal of Betel from the list of garden products in Skanara. The Board is of opinion that there is no case for asking the Collr to submit a report on the point.

f 142 of 1938 a1 (U)

ff 131 & 21 of

Lr 30.5.38 Nov 31/5738 31/5

To the Secy to Govt — Nd

Copy to the Collr of S. Kanara

31/5

O/c kept below 31/5

Office Copy.

Assessment- Land Revenue- (South Kanara)- Kasaragod Taluk Kumari villages- remission -report - submitted-

--

Ref.M. 1578/38-5

Madras. 31-5-38.

D.I.R. Muir Esq., I.C.S.,
Joint (Land Rev. & Sett.)

J.F. Hall Esq., C.S.I., C.I.E., O.B.E., I.C.S., Commr. of Land Revenue.
C.A. Henderson Esq., C.S.I., C.B.E., I.C.S., Commr. of Land Rev. & Sett.
F.W. Stewart Esq., M.C., C.I.E., I.C.S., Commr. of Excise & Sep. Rev.

--

Read:-

Letter from M.R.Ry. Rao Bahadur M.V. Vellodi Avl., B.A., Collector of South Kanara, R.f. No.A.5.783-38 dated 17-4-38.

--

Reference

Submitted to the Government in continuation of the Board's reference No.M. 1578/38-4 dated 29-3-38.

2. In his letter A-5-783/38 dated 1-3-38 submitted to the Government with the Board's refce. No.M.1578/38-2 dated 3-3-38, the Collector reported that the decrease in the

the yield of pepper gardens in the Kumeri Villages was due to the neglect of the cultivators in not keeping pepper vines clear of jungle growth and weeds. But in his letter read above, the Collector states that the fall in the price of pepper has reduced the margin available to keep these gardens under efficient cultivation and that in consequence the yields have greatly decreased. His estimate of the yields is not based on eazmoish as the crops has already been harvested but on field to field enquiries made by the Tahsildarsand Deputy Tahsildars. The Board considers that this is not a widespread calamity nor even a local calamity. The difficulties of the cultivators of this special product are clearly due to fluctuations of price to which all these more valuable crops are in a special degree subject. The Board also finds some difficulty in recommending remission in a case where the petition was put in too late for proper eazmoish. The scheme of remission proposed by the Collector is generous and would probably result in agitation throughout the district for the conversion of pepper gardens to dry. This was recommended by the Lorjoibanks Committee and the Board if so ordered will ask the Collector to submit a report for the district as a whole on general lines. The Board sees no reason to recommend the grant of remissio in respect of the assessment on Kumeri lands.

3. In para 7 of his letter read above, the Collector

Collector states that he has ordered the collection of land revenue in the villages of Kimri, Panial and Kilaikote in anticipation of orders. The Board approves the action of the Collector pending the orders of the Government.

31/5

For Joint Secretary.

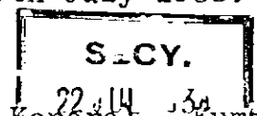
To the Secretary to Government, Revenue Dept.
Copy to the Collector of South Arcot.
AMK. 31/5.

53

1528
M 64-84

Revenue Department.

Memorandum No.1195-E/38-6, dated the 19th July 1938.



Assessment - Land revenue - (South Kanara) - Kumari villages - Suspension - From the Board of Revenue, Ref.M.No.1578/38-5, dated 31.5.1938.

--

In paragraph 6 of his letter No.Ref.A.5.783/38, dated 17th April 1938, (submitted with the reference from the Board of Revenue, read above), the Collector of South Kanara has proposed a scheme of remission of assessment on garden lands in the Kumari villages of the Kasargod taluk of the South Kanara district on grounds of the alleged poor yield of pepper and the fall in its price. The Board of Revenue is against the Collector's proposal. The Board's main objections are.-

(i) that the alleged failure of the crop has not been established by inspection before the crop was picked; and

(ii) that fluctuations of price are common to all commercial crops and not peculiar to pepper.

As pointed out by the Board, the figures of out-turn of the crop reported by the Collector are not reliable. It has not, however, been reported what the fluctuations of the price have been. From the figures given in the Appendices I to III to the Collector's letter, it appears that the average rate of assessment of the lands under pepper in the villages in question is about Rs.3.1.0 per acre. According to the Collector's letter Ref. A.5.783-38, dated 1st ~~April~~ March 1938 (submitted with the Board's Ref.M.No.1578/38-2, dated 3rd March 1938) the pattadar leases his pepper gardens in these villages for one year's crop out of every five years and also pays the assessment. The price of pepper reported by the Collector in that letter is Rs.85/- per candy. To enable the pattadar to pay the assessment for the five years of the lease, he should realise about 3½ maunds of

pepper -

pepper in the year in which he takes the crop. No information has however been furnished as to how many pattadars have taken this year's crop, and in how many cases, this year's yield goes entirely to the tenant and does not affect the paying capacity of the pattadar. The facts reported are not therefore sufficient to decide the question whether the pattadars, cannot meet their assessments this year.

2. In the last paragraph of his letter No.Ref.A.5.783/38, dated 17th April 1938, the Collector of South Kanara, has pointed out that the question of treating pepper in the South Kanara district as a dry crop as in the Malabar district would be brought up again and has promised to examine the point in detail, if necessary. The Board has stated that if so ordered it would ask the Collector to submit a report for the district as a whole on general lines. It has been suggested to the Government that the Kumari villages mentioned in paragraph 1 above have a better ground for claiming concessions in the matter of land revenue in the fact that pepper is not treated as a garden crop in the Malabar district and that to charge the South Kanara district Rs.3/- an acre and the adjoining Malabar district Re.1/- an acre for lands growing pepper is equivalent to discriminating against the pepper grower in the South Kanara district. It has also been pointed out that, while the price of pepper was high, difference of about Rs.2/- in assessment was not material but that it might have a real adverse effect now when the price has fallen. The Government consider that the general question mentioned by the Board should now be examined and a decision on the question of remission of assessment (or otherwise) on pepper gardens in the Kumari villages should await a decision on this general question. The Board is accordingly requested to examine the general question in detail, with particular reference to the points mentioned above, and to submit a report to the Government at an early date.

3. Pending a decision on the ~~general~~ general question mentioned in paragraph 2 above, the collection of the difference between the garden rates and the dry rates of assessment in the Kumari villages affected should be suspended.

B.G.Holdsworth,
Secretary to Govt.

To the Board of Revenue.

Copy to the Finance Department.

--

Forwarded
(By Order)

Superintendent. 21/7

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..	3/8	
When copied ..	3/8	
When examined..	3/8	
When signed		
When despatched.	5 - AUG 1938	

Assessment. Land Revenue. Sk. Kamrai village — Suspension

READ AGAIN _____, dated _____.

" " _____ " _____ 19____.

READ *ALSO*:—

M No. 3012 From the Collr of Skamra No. 4-5-193/38 dated 17.9.38 = &

M " 6484 " " " No. 1195-E/38-6 " 19.9.38 - A

" _____ " M 53-55 " 19____.

Order ~~Resolution~~ ~~Ms.~~ ~~Rout.~~ No. Refer, dated M 1578/38-6 " 2 8 38

Communicated ~~Forwarded~~ to the Collr of Skamra

2. The attention of the Collr is invited to the last sentence of para 2 of the Jo read above & he is requested to submit a detailed report in the ~~present~~ case kind of ~~facility~~ raised. ~~further in the Skamra taluk~~

2/8

MW 26.7.38 WB 30/7 MB 1/8/38

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..	22/9	MG
When copied ..	22/9	
When examined..	23/9	
When signed	23.9.38	
When despatched.	24/SEP/1938	

SUBJECT:— Land Revenue Assessment (South Kanara). Kumari Villages - Remission

READ AGAIN _____, dated _____ 19

" " _____ " _____ 19

READ ALSO:—

No. 3012 From the Coll S. Kanara No. Reg AS-783/38, dated 7-4 1938.

" " " " " 19

" " " " " 19

Order Ms. Resolution Rou. No. Reg 5. 1578/38-6, dated 22.6.38 19

The Coll of South Kanara is requested to expedite the report called for in Bd's Reg M 1578/38-6 dt 2.8.38

22.9.38

22/9/38

61 58987

Ref. No. 5346-38. South Kanara Collector's Office

Mangalore, 4th October 1938.

Sri Rao Bahadur M. V. Vellodi, B.A.,

Collector of South Kanara.

To

The Secretary, Board of Revenue,

Land Revenue and Settlement, Madras.

Sir,

ASSESSMENT - Land Revenue - (South Kanara) - Kumari villages - Pepper gardens - remission -

p594 Board's Ref.S.No.1578-38-6 dated 22.9.1938.

I am gathering all relevant information for working out the proposal and I expect the report to be ready by the middle of November 1938. Meanwhile, I request that the Board may be pleased to furnish me with a copy of the G.O. or B.P. in which it was ordered that pepper should be treated as a dry crop in Malabar together with copies of all other G.Os. or B.Ps. leading to this order or connected therewith.

For Collector.

4/10

4.10.38.

Ref.C.No.A5.4197-38. South Kanara Collector's Office,
Mangalore, 15th October 1938.

From

Sri Rao Bahadur M. V. Vellodi, B.A.,
Collector of South Kanara.

To

The Secretary, Board of Revenue,
Land Revenue and Settlement, Madras.

Sir,

Assessment - Land Revenue -(South Kanara) - Kumari villages - Pepper gardens - Remission -

Ref:- Board's Ref.S.No. 1578-38-6 dated 22.9.38.
(2)This office Ref.A5.5346-38 dated 4.10.1938.

****

Since addressing the Board I have been able to gather from the records connected with the Settlement of Malabar that in the case of Malabar the Government appear to have passed orders on 28.12.1827 that there should never be a tax on the growing vine. I also notice that later, in 1872 Mr. Macgregor, the Collector of Malabar submitted to the Board a report,- Letter No.274 dated 3.12.1872,- giving a history of the pepper question. I request that I may be supplied with copies of these documents and of any other orders passed in this connection.

For Collector.

15.10.38.

DRAFT FOR APPROVAL.

O.F. 16.

	Date.	Initials.
When received for fair copying ..	21.10	JS
When copied ..	24.10	GV.
When examined..	27.X	J.J.S.
When signed ..	27/10/38	
When despatched.		

SUBJECT:— Assessment - Land Revenue (South Kanara) - Kumani Vges - Pepper Gardens - Remission

READ AGAIN DESPATCHED 31 OCT 1938 dated ____ 19____.

" " " " 19____.

READ *ALSO*:— Regd. No AS - 4197/38

No. 9440 From the Coll^r S. Kanara No. ____, dated 15-10-1938 A.

" " " " 19____.

" " " " 19____.

Order / Resolution / Mis. / Rout. No. Rev S. 1578 | 38-7 dated 21-10-1938.

The Curator, Madras Record Office is requested to be so good as to trace and forward (to the Bd) with the available connected records the Board's Proceedings in which the papers mentioned in the Coll's letter are disposed of.

27/10/38

27/10/38

29/10

27/10

BEFORE THE COMMISSIONER OF LAND REVENUE FOR THE PROVINCE OF MADRAS.

Humble Memorial presented on behalf of the Landholders and tenants of the southern portion of Kasaragod Taluq.

Respectfully Sheweth:-

1. On behalf of the landholders and tenants of South Kasaragod we beg to place this memorial for your consideration.

past the continued fall in the prices of pepper accompanied by the ~~dapacity~~ paucity of the yield has been a severe strain on the financial resources of the pattadars to pay the annual revenue.

3. While the suspension of a portion of the revenue of the last fasli has been of some help to us, the yield of pepper this year has shown no indications of improvement to the slightest; and unless the problem is tackled as a whole, we feel there is no chance of our meeting our dues this year either.

4. We beg to place herewith a copy of our recent memorial to the Collector of this District in which our grievances have been set out at length.

5. Your memorialists humbly pray that the matter may receive your earnest and sympathetic consideratin.

Vishnu Kundaya's Agent U. Rama Krishna Bolla

K. Kuchuthavoria

V. Ambu Nayarkka

Kadannamanna Kizhakkekara

Ittiyeri Kunhan Nair

Kizhakkeyil Narayanan Nair

Kizhakkeyil Kunhiraman Nair

Kizhakkeyil Kunhiraman Nair

Kizhakkeyil Kunhiraman

Bharadwaj

M. Narayanan Nair

M. Mukundan

P.S. Kaimal

K. Damodaran Nair

P. Sarvothaman Shenoy

Krishna Nair K.P.

[illegible]

[illegible]

[illegible]

BEFORE THE DISTRICT COLLECTOR OF SOUTH KANARA.

Humble Memorial presented on behalf of the Jenmies and Tenants of the Southern portion of the Kasaragod Taluq.

Respectfully Sheweth:-

Subject: Reduction of Revenue on Pepper gardens and Kumries.

1. On behalf of the jenmies and tenants of the southern portion of the Kasaragod Taluq we beg to present this memorial to represent our grievances for your kind and sympathetic consideration.

2. For several years past, the exorbitant land revenue payable by us on the kumries and pepper gardens has been a source of continued worry and anxiety.

3. We acknowledge with gratitude that our memorial to you and to the government last February resulted in a temporary stay on collection of revenue for some months. But we cannot help stating that the relief granted by the Government in merely suspending the collection of the excess revenue in respect of pepper gardens alone is hardly adequate to meet the gravity of the situation.

4. Even casual inquiries would reveal that the plight of the pattadars and tenants in south Kasaragod has been worsening year after year. In no portion of this District or in Malabar is rural indebtedness so heavy, economic distress so acute, and revenue sales so high.

5. For such a state of things there must of course be very cogent reasons, and the reasons obvisouly

must be that there are factors in this portion of the District which do not obtain either in the rest of the District or in Malabar.

6. Features peculiar to South Kasaragod are only two. We grow pepper in large tracts of land; our jenmies own large acres of kumries. Neither of these conditions exist in the rest of South Kanara.

7. In adjacent District of Malabar grows pepper quite as large as in South Kasaragod; and jenmies there also own vast uncultivated forests. But there are two differences. Pepper areas are assessed in Malabar at dry rates during the period they actually yield. Secondly no jenmies pays any assessment on forest lands except for the portion actually cultivated.

8. It may be that in Malabar the Landholders have been recognized as jenmies; but it is futile to suggest that because on the political map of the Madras Presidency the boundary between Kanara and Malabar has been drawn across the Kavvayi River, south Kasaragod has ceased to be Malabar. It is well known that South Kasaragod is entirely a malayalam country, and was an integral part of the domain of the Kolathiries of the House of Chirakkal, called Kolathnad of old, and its inclusion in South Kanara is by sheer historical accident. Whatever view the Government might take, the landholders of South Kasaragod are styled as jenmies, in document and in affidavits, and the word ryot has no malayalam equival

9. Be that as it may, justice and equity demand that there should be no invidious distinction as between subject and subject in Malabar or in Kanara, in one and the same Province. No reason can possibly justify differential treatment in the matter of payment ~~of payment~~ of revenue between the two sides of one and the same river.

10. So long as people could pay the land revenue, somehow or other, such disparity might have been only of academic or astruse interest. But when year after year the unjust levy has drained the people of all resources, such considerations can no longer be of indifference to them.

11. Even now the payment could have been somehow met at the existing rates if the price of pepper had yielded a fair margin of profit to the cultivator. But a cursory examination into the prices of the past would reveal that at no time within living memory has the price run so low as in the last two or three years.

12. From 1931 onwards both the yeild and the price of pepper have been declining steadily. First there is the age of infancy till about twelve years, only when the pepper vines start a fair yield. The period of maturity lasts but another twelve years; and then age sets in and then decline, and within another six years they die.

13. The initial outlay of clearing the forest and planting, and the annual expenditure for the first twelve years, have to be met entirely out of pocket; the cost of maintenance and up keep of the garden even after maturity is by no means little. The land becomes unfit for cultivation after the pepper vines die.

14. But throughout the assessment is to be paid, and till recently even before the vines commenced to yield. And even now after the pepper vines decline and die, assessment continues to be collected at garden rates long after the gardens have ceased to exist. It is doubtful whether anywhere else such inequitable conditions exist.

15. And unlike as in Malabar where only during the period of the yield a rupee an acre is payable the

Landholders in South Kasaragod are compelled to pay at rates varying from Rs.2/-to Rs.6/-a year, though no one would possibly assert that the vines to the north of the Kavvayi yield pepper better in quantity or quality to that of the south.

16. Similarly on vast tracts of forest land which cannot possibly give any outturn, year after year the landholder is compelled to pay land revenue from 2 as.to 12 as.an acre though in Malabar he pays nothing on such lands, much on portions that are actually cultivated.

17. The Marjoribanks Committee appointed by the Government in 1937 was constrained to recognize these inequities and propose some remedial measures. But unfortunately the present Government turned down their modest recommendations.

18. Your Memorialists cannot help stating that so long as the present prices of pepper continue there is no prospect of their ability to meet the land revenue dues; and unless the Government reduces the land revenue system of South Kasaragod to that of Malabar the distress and the suffering that is now endured will be perpetuated for ever.

19. Your Memorialists therefore humbly pray that the land-revenue on pepper vines and kumries in South Kasaragod may be assimilated to the rates prevalent in the District of Malabar, and that no further collections may be made at the old rates.

Yours faithfully

S 10348

No.1177-IV/38-1.

Madras Record Office,

Egmore, 10th November 1938

From

Dr. B.S. Baliga, Ph.D(Lond).,

Curator, Madras Record Office.

To

The Assistant Secretary,

Board of Revenue,

Chepauk, Madras.

Sir,

Assessment-Land Revenue(South Kanara)-Kumari villages-Pepper gardens-Remission.

Ref:- Your Ref.No.S.1578/38-7 dated 21-10-1938.

The orders of Government dated 28-12-1827 and the letter of the Collector of Malabar, No.274 dated 3-12-1872, referred to by the Collector of South Kanara in his letter read in your reference cited above, are found in Board's Consultations Nos.6-7 dated 3-1-1828 and B.P.No. 1846 dated 16-9-1873, respectively. These papers, with the connected records relating to the taxation of growing pepper vine in the Malabar district, dating from 1806, are furnished.

Please acknowledge receipt.

B.S. Baliga

CURATOR.

14-11-38.

SVR/14-11..

18 NOV 1888
MADRAS

fr. I.C.S.

45 **DRAFT FOR APPROVAL.**

	Date.	Initials.
When received for fair copying	18/11/38	C.K.P.
When copied	4.30 P.M. 18.11	
When examined		
When signed		
When despatched.	19 NOV 1938	

SUBJECT:— Assessment - Land Revenue (South Kanara) - Kumari Rates - Pepper Gardens - Remissions

READ AGAIN ——— dated ——— 19———.

" " ——— " ——— 19———.

READ *ALSO*:— Ref. C.A.S. 4197/38.

S No. 9440 From the Coll of S. Kanara No. ——— dated 15-10-1938. Q to Co and

S " 10348 " Curator, M.R.O " 1177-IV/38-1 " 10-11-1938. Q to Curator

" ——— " ——— " ——— " ——— 19———.

Order / Resolution — Mem / Rout. Ref. S. 1528/38-8 No. ———, dated 18/11- 19 38.

The receipt of the records as per list enclosed is acknowledged.

2. With reference to this letter read above, records as per list enclosed are forwarded to the Coll of South Kanara for reference and return. Their receipt may be acknowledged.

18.11.38 - As the records are old, the Coll is requested to see that they are very carefully handled

The records may be given to M-I's camp clerk

18/11

The Curator, Madras Record office with a list 155 sheets

Coll of South Kanara

18/11

18/11

18/11

Send thro' Lr. camp clerk

18/11

Coll of South Kanara a/c/w/ the records as per list

Encls to Bd's Rys. 1578 dt 18.11
83

List of records

21 NOV 1938
MADRAS

1. Board's Consultations 3 dated 15-5-1806 ✓ origina
2. " " 37 dated 20-1-1820 ✓ "
3. " " 59-60 dated 29-1-1824 ✓ "
4. " " 39 dated 19-2-1824 ✓ "
5. " " 23-24 dated 5-3-1825 ✓ "
6. " " 47-48 dated 2-5-1825 ✓ "
7. " " 44-45 dated 16-5-1825 ✓ "
8. " " 44 dated 26-5-1825 ✓ "
9. " " 7-8 dated 9-6-1825 ✓ "
10. " " 38-39 dated 23-6-1825 ✓ "
11. " " 8-9 dated 24-11-1825 ✓
12. " " 109-110 dated 2-1-1826 ✓
13. " " 39-40 dated 9-1-1826 ✓
14. " " 25-26 dated 17-8-1826 ✓
15. " " 44 dated 9-8-1827 ✓
16. " " 66-67 dated 30-8-1827 ✓
17. " " 39-40 dated 29-11-1827 ✓
18. " " 52-53 dated 11-9-1828 ✓
19. " " 1 dated 22-9-1828 ✓
20. B.P. 3471 dated 16-8-1871 ✓
21. " 1846 dated 16-9-1873 ✓
22. Bd's Cons: 34 dated 13-9-1827 ✓
23. " 6-7 dated 5-11-1827 ✓
24. " 18-19 dated 17-12-1827 ✓
25. " 6-7 dated 3-1-1828 ✓
26. Graeme's Report on Malabar dated 14-1-1822

(Serial No. 4033)

(Gl. No. 24562-5) 96-5

Received
R. Subramanian
camp clerk to
Collr.; &c.
19-11-38

S Section. Encls.to Bd's Ref.S.1578/38-8 dated 18-11-38.

List of records.

Original.

1. Board's Consultations 3 dated 15-5-1[illegible]
2. do. 37 dated 20-1-1820
3. do. 59-60 dated 29-1-1824
4. do. 39 dated 19-2-1824.
5. do. 23-24 dated 3-3-1825
6. do. 47-48 dated 2-5-1825
7. do. 44-45 dated 16-5-1825
8. do. 44 dated 26-5-1825
9. do. 7-8 dated 9-6-1925
10. do. 38-39 dated 23-6-1825
11. do. 8-9 dated 24-11-1825
12. do. 109-110 dated 2-1-1826
13. do. 39-40 dated 19-1-1826
14. do. 25-26 dated 17-8-1826
15. do. 44 dated 9-8-1827
16. do. 66-67 dated 30-8-1827
17. do. 39-40 dated 29-11-1827
18. do. 52-53 dated 11-9-1828
19. do. 1 dated 22-9-1828
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25. do. 6-7 dated 3-1-1828
26. Graeme's Report onn Malabar dated 14-1-1822

(Serial No.4033)

(Gl.No.24562-5) 36-5.

made the Government to infer that only such of the land-holders as have taken the crop in the last fasli have a case to ask for remission, and Government correctly remarked in paragraph 1 (concluding portion) of the G.O. that no information has been furnished as to how many pattadars have taken this year's crop and in how many cases this year's yield goes entirely to the tenant and does not affect the paying capacity of the pattadar. The information given to me then is only partially correct, and my enquiry which has now been conducted very carefully shows that the landlord pays the assessment only in the year in which he takes the crop. Other kinds of leases in which the landlord used to pay the assessment from the time the gardens began to bear were prevalent, but of recent years this is not in vogue. (See Appendix A for the different kinds of leases).

p 54 above

Pr 109 - 110 below

3. Pepper was treated as garden crop and pepper gardens were assessed at garden rates during Settlement. It continued to remain so after Resettlement. It may be pertinently asked why this question of reducing the garden assessment on pepper was not agitated all these years. The reasons are two-fold: There has been throughout the Presidency a general move for the reduction of land revenue, and in this district the claim for reduction could be reasonably made only in respect of two matters, viz., the reduction of garden rates in so far as pepper is concerned and that the levy of assessment on dry lands should be proportionate to the extent actually cultivated. For the purposes of this report, only the first point has to be considered. I submit a Chart (Enclosure I) showing the prices of pepper prevailing from the year 1920 to September, 1938. The graph is revealing. Prices ranged from Rs. 24/- to

Reasons for the memorial.

Rs. 36/- per cwt. up to July, 1925. Then the price shot up to Rs. 86/- a cwt. in six months. During the years 1926 to 1929 and up to February, 1930 the prices remained very high, the peak figure of Rs. 108/- per cwt. (Rs. 540/- a candy) being obtained in October, 1928. The causes that led to this phenomenal rise are not known to me and possibly are not particularly relevant to the present inquiry. From February, 1930, with the general depression the price suddenly dropped to Rs. 40/- and Rs. 30/- a cwt. (5 cwts. = 1 candy = 20 maunds). When the prices ruled high, a Company in London tried to corner the market but it burst in the year 1935. (For some accounts please see extracts from "The Economist" submitted herewith - Enclosure II). Since then, the prices have been going steadily down, and in September 1938 it was Rs. 19/- a cwt. (Rs. 95/- a candy). There does not appear to be a chance of prices going up to any appreciable degree. Pepper is a crop which requires constant and vigilant attention. Cultivation expense is, therefore, very high. The cultivators do not have the money to spend on the gardens. It is on account of this that the people are now requesting that the rate of assessment might be reduced.

4. It would be profitable first to consider the history of the treatment of pepper as an item of revenue in this district. The early revenue history of this district does not throw any light on the treatment of pepper as a source of state revenue. With the advent of the British Administration in Canara which was composed of the present North and South Kanara at the end of the 18th century, certain general aspects of the revenue administration become available. It appears from the early records that there was a system of monopoly throughout Canara in respect of pepper along with betel and tobacco and that this monopoly continued till about the middle of the 19th century.

Pepper - Treatment.
Pre British History.

Details as to how this system of monopoly was worked are rather obscure, but the fact remains that the pepper was considered at the time as an important produce both in North and South Kanara and Soonda, as pepper exports had commenced some time in the middle of the 18th century from the Malabar District. A large proportion of the produce of pepper during the middle of the 19th century belonged to Soonda and certain tracts in Canara, and Canara pepper was described as "chiefly of the wild sort, and the high duties, together with the soil not being very favourable, discouraged culture of it in gardens" and it was suggested that the export duty on Canara pepper might be reduced. The exact date when the monopoly was abolished is not traceable. It does not appear that the monopoly was continued in South Kanara after the separation from the Province of Canara in 1860. The facts mentioned above have been gleaned from Sir Thomas Munro's letters relating to the early administration of Canara.

5. The land tax system in vogue in the 19th century, following the old custom, was based on the collection of a share of the produce of the land, a holding comprising of both wet and garden lands being the unit adopted for the collection. The assessment thus was not fixed according to the classification of the land as now obtains after settlement but on the basis of the gross produce derived from a warg. The pepper areas were thus also subject to the same 'sara sari' or 'tharavu' (meaning averages).

Pepper - Treatment at Settlement in South Canara.

6. The Settlement of South Kanara was taken up in about the same time when the Settlement of the Malabar District was made. During the classification of land the Settlement Party adopted the Malabar definition for garden' on the authority of G.O.No. 515 (Confdl.No.108) dated 20th June, 1901. According to this order, only

para the

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of all garden lands for the revision of the rates already determined. It was directed (in paragraph 8 of G.O.No. 757, Revenue, dated 25th August, 1902) that land already classed as 'garden' should not be reclassified but that where an inspection was made on an appeal against the assessment, the Inspecting Officer should take account of the additional four products also, viz., tamarind, mango, palmyrah and pepper; and it was further ordered that if garden bettus, i.e., lands which did not contain a sufficient number of coconut, arecanut and jack trees by themselves to make a garden, did contain other trees like mango, tamarind, palmyrah and pepper and would be a garden under the revised definition, they should be re-inspected and re-assessed. In pursuance of this G.O., certain inspections must have been undertaken. Statistics of such reclassifications are not available, but it has now been ascertained by careful inquiry that the inclusion of the pepper vine as a garden product did not actually affect the original classification to any appreciable extent. This was so because there was hardly any garden in this district which contained pepper alone then, except perhaps in the kumari villages, and the gardens which contained pepper vines along with coconut, jack, etc., had already been assessed at garden rates.

Working of garden rates in South Kanara.

9. The case of the kumari villages was treated in a different way. According to the orders at the Settlement, the assessment fixed on occupied wet, garden and dry lands was unalterable during the currency of the Settlement unless it was proved to be a Settlement mistake. Thus, dry lands which came to be converted into wet or garden during the settlement period continued, except in the kumari villages, to bear the old dry rate of assessment until they were reclassified at the recent resettlement. In regard to lands granted

the coconut, the arecanut and the jack were reckoned as garde products for purposes of fixing the rates of garden assessmer The Board supported this principle in B.P.No. 41, R.S., datec 15th March 1902. In passing orders on the Board's proposals the Government did not, however, agree that the Malabar defir tion for 'garden' should be applied to this district. In G. No. 757, Revenue, dated the 25th August, 1902, the Government held that the Malabar definition followed the old custom of t district stated in a Proclamation of 1806 and that in the Sou Kanara district the tamarind, the mango, the palmyrah and pe were essentially garden products and ought to be treated as The Government remarked that the pepper vine is the shortes lived of these four products, that it remains in full bearin over a generation and, though not extensively grown in South Kanara at present, is essentially a garden product suited to soil and the climate and its cultivation is likely to extend The prediction came true, but the description does not exact tally with what the early administrators thought.

7. Apparently the treatment of pepper as garden crop ir South Kanara district as a whole seems to have been based on conditions in the North Canara district. (See paragraph 6 c Page 95, B.P., Revenue Settlement, Land Records and Agricultu No. 41 dated 15th March 1902). I infer this, as the method settlement in North Canara is refer to in paragraph 6 on Page 95 of the above B.P., and on Page 96 of the s ... as stated (in line 6 from bottom) that the garden cul vation comprises of supari, spice, viz., cardamons, pepper an coconuts. At the present time, pepper is grown in North Can only with betel and such lands are charged at garden rates. (Maximum Rs. 14/- and minimum Rs. 11/- per acre).

Pepper - Garden crop in North Canara.

8. Although the Government decided to declare pepper a garden product, they did not order a wholesale reclassif

under the kumari rates in the kumari villages of the Kasaragod Taluk, however, the rule was that when such lands were brought under permanent cultivation and converted permanently into dry, wet or garden, they should be assessed at the appropriate rates of dry, wet or garden in accordance with the soil classification and the group of the village determined for purposes of ordinary cultivation as shown in the adangal. (See G.O.No. 391, Revenue, dated 17th April 1903). While assessing the reclaimed kumari lands soon after Settlement, the areas containing pepper vines which were not bearing at the time were assessed at dry rates and those containing a sufficient number of bearing vines were assessed at garden rates ranging from Rs. 2/- to Rs. 6/-, and back assessment was charged at garden rates from the year of planting. This raised a great protest. Mr. R.A. Graham, I.C.S., the then Collector of this district, held an enquiry into the matter and reported that there was no justification for levying garden rates before the vines became bearing, and in forwarding this report to Government, the Board in B.P.Misc. No. 1575 dated 6th May, 1911 recommended that the kumari lands planted with pepper vines should be assessed at ·y rates for the first three years and thereafter at garden ıtes. The matter was decided by Government in G.O.No. 1777, ·venue, dated 10th June, 1911 wherein Government declined to ıow any concession, and pepper gardens are assessed at garden .tes from the time of planting. The orders at Settlement ıat pepper should be treated as garden crop thus came to be ·plied only in the kumari villages and not in any other taluk · village of this district.

10. And even here there was a certain amount of vagary. ıe kumari villages do not all produce the same yield of pepper. ıe yield of pepper increases as the villages recede from the ·ast. I submit a map of the Kasaragod Taluk showing the ımari villages (Enclosure III). Those grouped I in the map ·e the best yielders. The yield is less in Group II and ·ill less in Group III villages. The kumari grouping (see

Resettlement Scheme Report, page 35, para 58 (viii) is correct for pepper also. The dry grouping, however, is different. The rates of assessment on dry and garden lands decrease as one recedes from the coast, so that it has resulted in the anomaly that lands yielding less pepper have to pay higher garden rates than lands giving better yields.

1. Early statistics showing the acreage under pepper cultivation are not available. Here and there in the old Jamabandy reports, figures giving the exports when the monopoly was in existence are available. These include also the pepper produced in the Soonda territory east of North Canara. These stray statistics may, however, afford some interest. (Please see Appendix B). The next reliable authority is the Sturrock's Manual of South Kanara (1894 edition). The area under pepper at the time is noted as 4618 acres. There is no definite information available regarding the progress of pepper cultivation immediately after the Settlement. The imposition of garden rates on pepper vine gardens in kumari areas did not deter the kumari ryots from gradually extending the cultivation so long as there was a demand and the market good. When cultivation was thus keeping pace with the demand, the price of pepper suddenly shot up from the year 1926. This gave a great impetus to pepper cultivation in the kumari villages. The kumari ryot laid out large stretches of gardens on his extensive kumari blocks and invested a good deal of money ~~over~~ in them. The selection of really suitable sites did not prevail as an important consideration in view of the prospect of making good profits even from a mediocre garden. The vines were well reared, and great care was bestowed on them at considerable expense. This continued till about 1931 when the prices suddenly dropped and expansion on any large scale

Pepper Cultivation.
Growth of.

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ceased. For the last three years there has been no new planting.

12. The total extent of pepper gardens in this district now is about 11,566 acres. I enclose a list (Appendix C) ~nowing the estimated acreage of ~~pure~~ pepper gardens of diffeent ages in the 17 kumari villages which practically contriuted almost to the entire area. Out of about 11,566 acres f pepper vine gardens over three years of age, an extent of about 1162 acres has gone to waste and is overgrown with forest growth. A list showing the acreage under pepper for the whole district for the years for which information is available in the season and crop reports is given in Appendix D. Pepper gardens are of two kinds, one containing pepper vines alone and the other mixed gardens which contain pepper vines, coconuts and other garden trees.

13. Pepper gardens are generally not cultivated by the owners of the land. The owners of the extensive pepper gardens of the kumari villages generally belong to the coastal villages. The actual cultivators are those who take up the land from the owners on long-term leases generally known as 'kuzhikanom' leases. The ~arious kinds of leases in vogue in these parts are described .n Appendix·A. During the last twenty years the lease of the 'irst type alone has generally been adopted, and about 90 per ~ent of the existing leases come under this class.

Pepper gardens. Leases.

14. It has always been held that it is difficult to obtain he normal yield of pepper. An account of an attempt made in .825 is submitted as Enclosure IV. This theory is amply prove' 'rom the statistics that I have obtained from the Talliparamba Agricultural Station (Appendix E), which are calculated for an area f about 25 acres. The yield has fluctuated between 3 lbs. in .933 and 363 lbs. in 1919. Pepper cultivation would almost

'epper - Normal yield.

appear to be a gamble from the figures of Talliparamba Agricultural Station. Seasonal factors govern the yield of pepp to a very great extent. The monsoon ought to be timely and regular; otherwise what apparently seems a good crop in the beginning of the season tends to deteriorate and give poor yield. The statement made in paragraph 7 of G.O.No. 757, Revenue, dated 25th August, 1902, that pepper vines remain in full bearing for over a generation does not appear to be altogether correct. There is no yield for the first two years. According to a local proverb, in the third year there will be just enough produce for the grinding-stone (for domestic use). In the fourth year there will be just enough to take it to the petty bazaar. In the fifth year, merchants will come to the garden. And thenceforward the yield is estimated as follows:-

For the 5th year	2 maunds per acre.	
From the 6th to 8th year	4 "	"
" 8 to 20 years	8 "	"
" 21 to 25 years	6 "	"
" 26 to 30 years	4 "	"

The vines begin to yield well in the 5th or the 6th year. The full yield is expected in the 9th year and continues as such till the 20th year. Then the decline begins. The yield from the 6th till the 8th year is about half the yield of the 9th year. Between the 21st and 25th years, about three-fourths of the normal full yield is expected. Between the 25th and the 30th years half the full yield, and after 30 years the vine becomes past bearing although in rare cases some small yield is obtained till about the 40th year when the vine becomes extinct.

15. The average yield according to the kumari grouping (I would call it the pepper grouping in this connection) may be taken as follows:-

Age.	Yield		
	I Group	II Group	III Group
5th year	2 mds.	2 mds.	2 mds.
Between 6 and 8 years.	6 "	4½ "	3 "
" 9 " 20 "	12 "	9 "	6 "
" 21 " 25 "	9 "	6½ "	4½ "
" 26 " 30 "	6 "	4½ "	3 "

Calculating the total yield for thirty years and striking the average per year, the annual yield per acre in each of the I, II and III Groups works out at 8 mds., 6 mds., and 4 mds. respectively. The Agricultural Station Statistics is found to be about 6 maunds. The yield of 6 maunds per acre may, therefore, be taken as a normal out-turn.

16. It will be relevant now to consider the question of cultivation expenses. The pepper vine needs continuous care and attention. Before starting cultivation, the land must be cleared of the forest growth which is very thick in kumari areas. The forest growth should be burnt and the burning should be done twice, as the first burning does not burn away all the tree growths. After this nearly three hundred pits are made on an acre of land. Each pit has a post planted in it, and the posts must be either of 'hangaraka' or 'kattambatte'. The initial expenses of laying out a garden and planting the vines come to Rs. 70-8-0 (details in Appendix F). Where the cultivator himself contributes his own labour, the initial cost would be about Rs. 30/-.

Pepper - Cultivation Expenses.

The weeds and other forest growth that grow luxuriantly should be removed annually. The soil at the foot of the vines should be loosened twice a year and the posts also pruned. These annual recurring expenses come to Rs.35-11-0 (details in Appendix F). The Assistant Director of Agriculture states that these estimates may be taken as fairly correct. He says:- "The details noted in the statement of the cost of cultivation given by you seem to be a fairly correct estimate. The recurring expenditure appears to be higher than on the farm, but this would be accounted for by the fact that near the farm, labour is very cheap and plentiful, whereas the pepper gardens in South Kanara are closer to the Ghats where, I am told, labour is very dear".

17. During the pepper boom there was little difficulty in finding the money required for cultivation expenses. Diffi-

culty began with the depression in prices. Unlike other garden crops such as coconut, jack, etc., money has to be spent on the pepper gardens every year. They cannot be neglected, for the vines will be overgrown with weeds and jungle growth, and the yield would then suffer very badly. The cultivator, therefore, must get the money necessary for keeping the garden alive, and for this purpose he goes to the money-lender. Money is advanced in many of the kumari villages by the Moplahs of Beliapatam (Malabar) and other money-lenders in the coastal villages. For this timely loan the cultivator pays very heavily. For example, if he should get Rs. 100/- he should promise to sell his pepper crop to the merchant at Rs. 80/- a candy when the market rate is Rs. 100/- per candy. The money-lender actually gives him only Rs. 60/-, If he sells his crop according to the agreement, all is well and the pro-note is returned without any trouble. If, on the other hand, the cultivator does not keep his word but sells the crop in the market, the money-lender sues him on the pronote for Rs. 100/-. My inquiry shows that there are very many cultivators who are thus handicapped and practially sell away the crop before the harvest, and the harvest is actually done by the Beliapatam merchants; so that the pepper grower does not nowadays get even the extremely low market value of pepper that is prevailing at present. Gardens are sold by tenants in rapid succession, sometimes year after year, for the produce and there is nowadays a succession of tenants for the same landholder, some of them declining to pay the assessment altogether although by the terms of the lease they are bound to do so.

Pepper - Cultivation. Financing of.

18. One special difficulty that is felt by the landholder owning pepper gardens must be specially mentioned. According to the Resettlement Notification (paragraph 17.) "if any registered holder applies for the transfer of his garden

garden to dry, such a transfer will be carried out if satisfactory proof is forthcoming that owing to causes beyond his control the land has become permanently unfit for garden cultivation". This rule is interpretted in actual working to mean that such transfers are allowed only on whole Survey fields or registered subdivisions. During the inquiry I was told that there are considerable extents of extinct gardens that still continue to pay garden rates because these lands do not form either full Survey numbers or registered sub divisions. The extent of such lands bearing garden assessment is estimated at 1162 acres. (Vide column 7 of the statement in Appendix C).

Extinct Gardens still charged at garden rates.

19. Incidentally, another factor that has contributed to the difficulties of the Kasaragod ryots in general and the kumari landholders in particular is that these pattadars alone in the district had to pay resurvey charges. The amount of resurvey charges in the kumari villages was Rs. 59,217-1-2. This was an additional payment that the landholders had to find over and above the garden rates of assessment which itself was felt to be a great strain on account of the phenomenal fall in prices.

Resurvey charges.

20. The foregoing factors have contributed to a marked decline in the economic condition of the ryots of the kumari villages and, as most of the lands in the kumari villages are owned by the landholders lying between the kumari villages and the sea coast, one can say that these factors have contributed to the decline of the economic condition of the landholders and tenants in all the villages south of the Chandragiri river. Appendices , G2 and G4 give the extent of pepper gardens, both pure and ixed, in the different kumari villages under the different rates f garden assessment ranging from Rs. 1-2-0 to Rs. 7-14-0.

Economic condition of pepper garden owners.

21. I shall now turn to the treatment of pepper in the Malabar district. "Pepper seems to have been the great attraction which brought the British to the Malabar coast. Wars were fought and treaties were made on the subject, and so convinced was Tippoo that if there was no pepper there would be no British, that he had all the pepper vines in the North Malabar rooted up in hopes of getting rid of his enemies. On the assumption of the country by the Hon'ble the East India Company, pepper revenue was first farmed out and then taken up as a Government monopoly. In some parts of the district a tax was levied on each vine on an annual estimate of calculation of the produce. In 1803 a howlut duty was provided, and in the same year it became liable to an export duty. These were discontinued soon after, and duty was ordered to be collected at half the produce and 11½ per cent export duty. The market became depressed and on the representation of Collector Warden the Government in 1806 temporarily abolished the tax on pepper lands and also exempted it from export duty till the 1st January, 1807. The export duty was revived on that date at 11½ per cent. In 1816, the duty was reduced to 2½ per cent for export to the United Kingdom. This caused a falling-off in customs revenue, and the subject of taxing pepper land again was considered. Elaborate correspondence then ensued. In 1825 the Collector brought to notice that the assessment was unsatisfactory and required revision, and in 1827 the Government were pleased to direct that it would not revive the tax on the growing pepper vine. (Enclosure V). The above are extracts from a report made by Collector MacGregor in 1872. A copy of the full report is submitted. (Enclosure VI). The export duty seems to have been continued. I have not got records to show how long this was continued, but it is perhaps unnecessary to trace the history of pepper between this and Settle-

Pepper - Treatment ~~at~~ prior to Settlement in Malabar.

P 165 bold

P 169-178 bold

ment operations in the Malabar district.

22. During the Settlement operations Mr. F.C. Parsons dealt with the subject of pepper in his letter dated 28th October 1896. (See paragraphs 14 to 17 printed in G.O. No.883, Revenue, dated 29th August, 1900). Mr. Parsons gave reasons why pepper should not be treated as a garden crop. His reasons were: (1) that pepper as a staple crop is grown only in the north and east of the Kottayam Taluk and in some parts of the Chirakkal Taluk, so that in considering a scheme of settlement for the whole district, pepper may be said to be only a local production; (2) that pepper is a special and not a food product and should not therefore be taken as a standard; (3) that the price of pepper has varied so much during the past years that it would be impossible to fix a commutation rate fair alike to the ryot and to the Government; and (4) that it was not feasible to base assessment on the crop in the then languishing condition of pepper, and he expressed the opinion that the lands should be assessed as ordinary dry lands with 'modan' as the standard crop. Under this recommendation, lands growing pepper for the most part were to be assessed at 12 annas and one Rupee per acre. In Board's Resolution No. 753 dated 28th December, 1897, the Board stated in paragraph 13 that the Commissioner had no recollection of having given the order in paragraph 14, viz., that no detailed inquiries need be made nor statistics collected as to the nature or area of the pepper crop, and that in his opinion there was no doubt that land growing pepper would not be subjected to any special rates of assessment. The Board further remarked that the comparatively small yield of pepper gardens in the Taluk did not justify the imposition of garden rates. These reasons prevailed with the Government, and lands bearing pepper were assessed at dry rates.

23. In paragraph 109 of the report of the Deputy Commissioner of Revenue Settlement, printed on page 72 of B.P.No.41,

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Revenue Settlement, Land Records and Agriculture, dated 15th March, 1902, on South Kanara District, it is stated that owing to the destructive character of the kumari cultivation under which a large tract of fine forest was felled and the wood burnt in order that a catch crop or two might be gained in the rich soil manured by the ashes, it was decided in 1860 to prohibit altogether "except in the five southern maganes of the Kasaragod Taluk which had been taken over from Malabar in which private property in forest land had been more distinctly allowed than in Canara." Kumari cultivation in this district is allowed only in the 17 kumari villages now under consideration. Private property in forests in these villages has also been distinctly allowed as in the case of forest land in Malabar, but with the distinction that they bear assessment unlike in Malabar. From the statement of the Deputy Commissioner and the facts mentioned above, it seems to be clear that the kumari villages were once a portion of a northern Taluk of Malabar. Consequently, the Proclamation of 1806 which was ratified in 1827 should have applied to the kumari villages, and the same sort of treatment should have been meted out to pepper lands in the kumari villages as ~~have~~ has been done in Malabar.

24. In the foregoing paragraphs, an endeavour has been made to discuss all aspects of pepper cultivation and assessment. I have shown that although garden rates were levied on pepper lands in the South Kanara district from the time o the Settlement, the rates did not practically operate in any portion of the district other than the kumari villages (vide Appendix H), that garden rates were apparently levied because pepper is considered as garden crop in the North Canara distri and that the 17 kumari villages in the S outh Kanara district which grow pepper were up to 1860 a portion of Malabar and, therefore, deserve to be treated like the pepper villages in Malabar. The unit of classification of garden lands is either 10 coconuts or 40 vines. A chalgeni tenant pays from

coconut

3 annas to one Rupee per tree as rent in this district. The yield of ten coconut trees may be estimated at 5 to 10 Rupees. During the course of my investigation it was represented to me that as a working rule it may be taken that the vines growing on one post yield one levelled seer (27 tolas) of pepper. At this calculation, the out-turn per acre works out at a little over 6 maunds. (One acre contains 300 posts and therefore yields 300 seers which is equal to 6 2/3 mds. The out-turn as estimated in paragraph 15 supra is also 6 maunds.). The yield of 40 vines is 40 seers (or 40/48 maunds), and its present price at Rs. 90/- a maund is Rs. 3-12-0. It, therefore, follows that the unit prescribed, viz., 10 coconuts = 40 vines no longer holds good. And it therefore seems that lands bearing 40 pepper vines should bear an assessment considerably less than lands bearing 10 coconut trees. I have also shown by data which has the approval of the Assistant Director of Agriculture that the cultivation of pepper is costly, that the recurring cultivation expens are high, that the yield is eccentric and that at the present low level of pepper prices, the continuance of pepper cultivation with an assessment at the prevailing garden rates is difficult.

25. In the circumstances detailed above, it is not difficult to be convinced that the ryots owning pepper gardens and those engaged in the actual cultivation of pepper deserve relief. It is, however, not so easy to submit actual proposals themselves which would conform to Settlement conventions and rules. The relief prayed for is that the Government should not show any discrimination between the ryots similarly circumstanced in Malabar and those of this district. That is to say, that pepper should be treated as a dry crop as in Malabar. I have not the Malabar rates with me for purposes of comparison, but from the report submitted by Mr. Parsons (paragraph 21 above), I gather that most of the pepper lands ~~are~~ were to be assessed at 12 annas to one Rupee in Malabar. I do not also know whether this is a special rate or whether it is the normal dry rate according to the Settle-

ment classification. The Tahsildar of Chirakkal Taluk has sent me the various dry, wet and garden rates of assessment prevailing in 15 villages in the Malabar district which adjoin the kumari villages. The dry rates are 7 annas, 9 annas, 11 annas, 14 annas and Rs. 1-2-0. Presuming that the lands on which pepper is grown are assessed at dry rates, the assessment on pepper lands varies from 7 annas to Rs. 1-2-0. It is not known to me how many acres come under each class of assessment. I request a reference to Appendices G1 and G3 which show the acreages of the pepper gardens in this district with appropriate dry rates. Without similar statements it is impossible for me to say whether the pepper gardens in Malabar district have been assessed at 12 annas and Re. 1/- as was stated by Mr. Parsons. (See paragraph 21 above). I suggest that statements may be obtained from Malabar for purposes of comparison, if necessary.

Mr 123 & 127 below

Mr 101 above

26. The dry rates prevailing in the kumari villages are 4 annas, 6 annas, 8 annas, 12 annas, Re.1, Rs. 1-4-0 and Rs. 1-2-0. Out of 11,566 acres of pepper gardens, 8863-83 acres would be assessed at 8 annas and less if the dry rates are adopted. Whatever may be said about the fall in the prices of pepper and the difficulties of meeting cultivation expenses, these lands can bear higher assessment. The adoption of dry rates automatically according to the soil classification is, in my opinion, not therefore the right thing to be done. Any other proposal would violate the Settlemen principles. The difficulty, however, can be overcome if the following proposal meets the approval of the Board. I had explained in paragraph 8 that the garden rate on pepper was practically been applied only to the kumari villages and not to the rest of the district. It therefore follows that the kumari villages may be taken by themselves as a special tract with a special rate. These villages have already been treated as a special group of villages for kumari cultivation,

and they have a special dry rate for kumari (paddy) cultivation, and I think this principle may be extended to pepper cultivation and pepper gardens also given a special kumari (pepper) rate. I therefore propose that the kumari grouping adopted at resettlement may be followed, that the pepper gardens in the first Group villages may be assessed at Re. 1/- per acre, those in the II Group villages at 14 annas per acre and those in the III Group at 12 annas per acre, all irrespective of soil classification. Such a treatment would be perfectly equitable, especially in view of the point raised in paragraph 10 above, that the resettlement dry grouping has curiously resulted in better-yielding lands paying less assessment. There are pepper gardens which contain coconut and other garden trees as well as pepper, pepper being one of the items of garden crop which has contributed to the particular classification of Superior, Best, Good, etc. These gardens also deserve relief along with the pure pepper gardens, but they should retain the garden classification as they contain other garden trees. I propose that these gardens may henceforward be assessed at a rate lower than the one to which they are now being subjected, the lowest rate remaining at Rs. 1-2-0.

27. According to the proposals mentioned above, all pepper gardens which do not contain other garden trees are to be charged at rates varying from 12 annas to one Rupee per acre. The extent of gardens with pepper alone in each of the villages in Groups I, II and III with the assessment that will have to be paid at the rates mentioned above are shown in Appendix J. The total assessment to be levied under these proposals is Rs.9,087-3-0. In respect of pepper gardens which also contain coconut and other garden products, the total extent comes to 1943-81 acres. At one rate lower than what they are assessed at present, the amount comes to Rs. 4,060-1-0 (Appendix K). The garden assessment that is now being paid on pepper lands in the 17 kumari villages is Rs. 35,189-10-0 (Appendix H). According to the rates proposed by me, these same gardens have to pay an assessment of Rs. 13,147-4-0 (Rs. 9087-3-0 plus Rs. 4060-1-0. (App:

(Appendices J and K).

28. If, however, Government decide to adopt dry rates, the extents shown in Appendices G1 and G3, viz., 11,292-88 acres (9622-14 plus 1670-74) should be treated as dry and the extent shown in Appendixes G.4., viz., 273-07 need not be transferred to dry as there are other garden trees in them to justify their retention as garden; but these lands may be assessed at one rate less than their present assessment except those in the case of lands assessed now at Rs. 1-2-0. The pepper lands in the kumari villages will then have to pay:

11,292-88 acres at dry rates. Rs. 6,156-13-0 (App. G1 and G3)
273-07 " at lower garden rates ~~691-11-0~~ 739-4-0 (Appendix G.5.)

Total Rs. ~~6,848-8-0~~ 6,896-1-0

29. In paragraph 3 of Government Memorandum No. 1195/E-38-6 dated 19th July, 1938, the Government ordered that pending a decision on the general question regarding the treatment of pepper, the collection of the difference between the garden rates and the dry rates of assessment in the kumari villages should be suspended. This order has been given effect to in the following manner. As I have explained in paragraph 12 above, there are two kinds of kumari gardens, one containing nothing but pepper vine and the other containing pepper and other garden crops like coconut, etc. The mixed gardens again were treated for purposes of suspension of assessment under tw categories. There are gardens which are assessed at garden rates in which, if pepper is treated as dry, the remaining garden crop will not be sufficient to assess the land at garden rates. Such gardens and also gardens which contain pepper alone were given the benefit of the suspension. The second variety of mixed garden could be assessed at garden rates even without pepper, and such gardens were not entitled to the suspension and were not given suspension. The extent of gardens which contain pepper vine alone and on which the

assessment was suspended is 9,622-14 acres (Appendix G). The extent of mixed gardens under category (1) for which the benefit of suspension was granted is 1,670-74 acres (Appendix G2). The extent of mixed gardens whose assessment was not suspended is 273-07 acres (Appendix G4). If the Government decided that dry rates may be adopted in this district as in Malabar, the amount of land revenue suspended, viz., Rs. 21,671-14-0 in these villag may be completely remitted. If, however, the Government think with me that something over an eight anna rate ought to be levied on the lands growing pepper and follow a special rate as suggested by me for this special group of villages adopting the Kumari grouping, an amount of Rs. 6,251-3-0 (Appendix L) will have to be collected from the ryots. In that case, Rs. 15,420-11-0, the difference between the amount already suspended and the amount of Rs. 6,251-3-0 that has to be collected, may be remitted.

30. In the concluding portion of paragraph 26, I have proposed that mixed gardens may henceforward be assessed at a rate lower than the one to which they are now being subjected. That proposal covers both categories of mixed gardens. It is in my opinion unnecessary to treat ~~take~~ them differently because mixed gardens of the first category are developing gardens.

M. U. Uthoh

Collector.

APPENDIX A.

Table showing the different kinds of Kuzhikanom leases in vogue in the kumari villages of South Kanara District.

Period.	Who receives the yield.	Who pays the assessment.
I. First ten years.	Tenant.	Tenant.
11th year.	Landlord.	Landlord.
2th to 15th year.	Tenant.	Tenant.
16th year.	Landlord.	Landlord.
and so on.		
II. First ten years.	Tenant.	Tenant.
11th year.	(1/5 landlord. (4/5 tenant.	1/5 landlord. 4/5 tenant.
12th year.	(1/5 landlord. (4/5 tenant.	1/5 landlord. 4/5 tenant.
13th year.	do.	do.
and so on every year.		
III. First ten years.	Tenant.	Tenant.
11th year.	Landlord.	Landlord.
12th to 15th year.	Tenant.	Landlord.
16th year.	Landlord.	Landlord.
17th to 20th year.	Tenant.	Landlord.
21st year.	Landlord.	Landlord.
and so on thereafter.		
IV. First ten years.	Tenant.	Tenant.
11th year.	Landlord.	Tenant.
12th to 15th year.	Tenant.	Tenant.
16th year.	Landlord.	Tenant.
17th to 20th year.	Tenant.	Tenant.
21st year.	Landlord.	Tenant.
and so on thereafter.		
V. First ten years.	Tenant.	Tenant.
11th year.	(1/5 landlord. (4/5 tenant	Tenant.
12th year.	Do.	Do.
13th year.	Do.	Do.

and so on thereafter.

South Kanara Collector's Office,
Mangalore, dated -12- 1938.

M. V. Wilkes.
Collector.

APPENDIX B.

Statement showing the export of pepper in candies and the average price of pepper from fasli 1241 (1831-32) to fasli 1263 (1853-54).

Fasli.	Exports (candies).	Average price per candy.
1241	2042	33-8-1
1242	2254	38-2-8
1243	2821	45-15-7
1244	-	52-15-4
1245	-	63-5-10
1246	2586	64-2-7
1247	3204	54-14-1
1248	2354	51-7-10
1249	1475	54-12-4
1250	2282	57-8-2¼
1251	3060	52-5-2¼
1252	2420	45-13-3
1253	-	43-1- 0
1254	-	46-1- 0
1255	1655	-
1256	2682	-
1257	863	41-0-10
1258	1848	36-15-0
1259	4128	-
1260	3355	-
1261	3850	45-15-1
1262	2021	49-10-10
1263	5740	58-11- 0

South Kanara Collector's Office,
Mangalore, dated -12- 1938.

M. V. Wallace
Collector.

APPENDIX C.

Statement showing the approximate extent of pepper gardens in the 17 kumari villages of Kasaragod taluk according to the age of the vines.

Name of village. (1)	Gardens containing vines						
	Less than 3 years. (2)	Between 3 and 5 years. (3)	Between 5 & 15 years. (4)	Between 15 & 25 years. (5)	Over 25 years. (6)	Extent of waste. (7)	Total. (8)
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1. Bandadka.	-	-	125	65	14	20	224
2. Kuthikolu.	5	20	100	30	15	20	190
3. Bedadka.	5	10	100	30	20	8	173
4. Kolthur.	7	7	4	..	..	8	26
5. Periye.	-	-	2	10	4	-	16
6. Kodoth.	-	6	10	15	10	5	46
7. Pullur.	-	-	6	-	-	-	6
8. Kayyur.	-	-	80	22	12	5	119
9. Karindala.	-	-	150	75	56	25	306
10. Kinanur.	-	-	400	225	275	75	975
11. Madikai.	-	-	25	25	-	16	66
12. Beloor.	-	-	600	100	22	100	822
13. Panathadi.	50	111	400	200	60	80	901
14. Maloth.	73	75	450	150	120	150	1018
15. East Eleri.	7	100	800	200	250	150	1507
16. West Eleri.	10	20	1400	1000	435	250	3115
17. Chimeni.	-	63	700	400	225	250	1638
	157	412	5352	2547	1518	1162	11148

South Kanara Collector's Office,
Mangalore, dated -12- 1938.

M. D. Wallace.
Collector.

Appendix D.

Statement showing the total acreage under pepper in South Kanara District according to Statistical returns for past ye

Fasli	Year	Acres.
1297	1887-88	3424
1298	1888-89	3940
1299	1889-90	4461
1300	1890-91	4153
x	x	x
x	x	x
1327	1917-18	4050
1328	1918-19	5649
1329	1919-20	5650
1330	1920-21	5808
x	x	x
x	x	x
1339	1929-30	7449
1340	1930-31	7464
1341	1931-32	7534
1342	1932-33	7583
1343	1933-34	8057
1344	1934-35	7581
1345	1935-36	8528
1346	1936-37	8432
1347	1937-38	8802

South Kanara Collector's office,
Mangalore, dated -12-1938.

M. V. Wallace
Collector.

Appendix E.

Statement showing the annual cultivation charges and yield per acre of the pepper garden in the Government Agricultural Station at Taliparamba.

(Furnished by the Assistant Director of Agriculture, Tellicherry)

Year.	Calculated from an area of about 25 acres.		Prevailing price per candy of 560 lbs.
	Cultivation charges per acres.	Yield per acre.	
	Rs.	lbs.	Rs.
1915	27	156	142
1916	26	135	212
1917	17	121	210
1918	18	194	225
1919	15	363	223
1920	20	298	134
1921	22	194	121
1922	21	33	125
1923	30	204	110
1924	24	261	130
1925	20	38	145
1926	21	356	328
1927	22	318	83
1928	21	96	50
1929	21	276	430
1930	44	252	280
1931	25	30	115
1932	21	88	210
1933	19	3	175
1934	24	225	170
1935	18	31	93
1936	18	131	93
1937	10	34	93

"The crop was a complete failure in 1933. During the last two or three years certain portions of the farm have been left out of

regular cultivation as the vines have become too old to pay the cost of cultivation and hence the lesser amount shown as cultivation charges. The area thus left out was more last year and the average is thus brought down considerably" (Letter dated 11.11.38).

South Kanara Collector's Office,
Mangalore, dated -12- 1938.

M. D. Vellodi.
Collector.

Appendix F.

Statement showing the details of cultivation expenses involved in raising and maintaining pepper gardens in South Kanara District.

Unit of area - one acre.

(i) Initial expenses.	Rs. a. p.
(1) Removing forest growth	5-0-0
(2) First burning	1-0-0
(3) Second burning	3-0-0
(4) Cost of 300 posts at Rs. 4/- per 100	12-0-0
(5) Cooly for digging pits and planting posts	6-0-0
(6) Cost of 1000 vines	4-8-0
(7) Cooly for planting vines	3-0-0
(8) Removing roots etc.	36-0-0
Total ...	70-8-0

(ii) Annual recurring expenses.	
(1) Removing forest growth-cooly for 15 persons at As. 7.	6-9-0
(2) Digging up the bottoms twice a year 30 persons at As. 7.	13-2-0
(3) Plucking and drying (includes transport)	10-0-0
(4) Pruning posts	6-0-0
Rs.	35-11-0

South Kanara Collector's office,
Mangalore, dated 12-1938.

M. U. Uellod.
Collector.

Appendix G.

Statement showing the extent of land in the kumari villages ---- registered as Garden on which Pepper alone is grown classified under the different rates of garden assessment.

illage.	Extent under rates							Total extent.
	Re. 1-2	Rs. 2-4	Rs. 3-6	Rs. 4-8	Rs. 5-10	Rs. 6-12	Rs. 7-14	
	A.cts	A.cts	A.cts	A.cts	A.cts.	A.cts.	A.cts.	A.cts.
ndadka	18.03	27.27	160.51					205.81
ttikole	12.46	17.73	131.15	0.50				161.84
dadka	57.83	52.27	15.57	18.38	0.20			144.25
lthur		0.70						0.70
riye		11.55	1.40	3.03				15.98
doth		3.54		42.63				46.17
llur	0.24	1.30		2.07				3.61
yyur	8.59	42.29	25.08	23.56				99.52
rindala	29.53	92.65	92.01	9.83				224.02
nanur	13.10	110.11	135.01	127.23	472.71	20.07	3.01	881.24
dikai	4.24	1.06	12.31	3.10				20.71
lur	58.96	230.59	372.59	119.80	0.90			782.84
nathady	189.91	526.13	48.59	1.97				766.60
loth	293.44	612.35	10.83	84.52				1001.14
st Eleri	234.88	1021.66	54.06					1310.60
st Eleri	423.98	391.05	414.72	1053.11	123.62			2404.48
imeni	55.84	178.18	726.23	589.22	3.16			1552-63
tal	1401.03	3320.43	2200.06	2078.95	598.59	20.07	3.01	9622.14
sess ent tal.	1576.2	7470.15	7425.3	9355.4	3367.1	135.8	23.11	29353.12

South Kanara Collector's office,
Mangalore, dated -12 -1938.

M. V. Wallace.

Collector.

Appendix G 1.

Statement showing the extent of land in the Kumari villages registered as garden on which pepper alone is grown classified under different appropriate dry rates. This shows the effect of the change from garden to dry rates.

Village.	Extent under rates							Total extent.
	0-4-0	0-6-0	0-8-0	0-12-0	1-0-0	1-2-0	1-4-0	
72 Bandadka		45.30	160.51					205.81
73 Kuttikole	3.34	26.85	131.15	0.50				161.84
74 Bedadka		110.10	15.57	18.38	0.20			144.25
75 Koltur			0.70					0.70
85 Periye		11.55	4.43					15.98
86. Kodoth		3.54	40.71	1.92				46.17
87 Pullur			3.61					3.61
95 Kayyur				48.51	51.01			99.52
96 Karindala			67.07	156.95				224.02
97 Kinanur				790.79	90.45			881.24
98 Madikai		0.46	8.57	11.68				20.71
99 Belur			782.84					782.84
100 Meloth Panathadi.			766.60					766.60
101 Maloth			995.78	5.36				1001.14
102 East Eleri			1256.29	54.31				1310.60
103. West Eleri	50.89	217.54	1822.13	297.25	16.67			2404.48
104 Chimeni		588.72	633.19	203.79	125.91		1.02	1522.63
Total	54.23	1004.06	6689.15	1589.44	284.24	-	1.02	9622.14
Total assessment).	13-9-0	376-9-0	3344-9-0	1192-1-0	284-4-0	-	1-0-0	5212-0-0

South Kanara Collector's office,
Mangalore, dated - 11 -1938.

M. U. Ullah
Collector.

Statement showing the extent of lands in Kumari villages of mixed pepper gardens (category I) under the different garden assessment.

Village.	Extent under different rates.								Total.
	1-2-0	2-4-0	3-6-0	4-4-0	4-8-0	5-10-0	6-12-0	7-14-0	
Bandadka	-	10.53	10.31	-	-	-	0.44	-	21.28
Muttikole	-	3.03	3.41	-	-	-	1.20	-	7.64
Bedadka	-	21.85	2.87	-	6.46	-	-	-	31.18
Koltur	-	-	4.35	-	-	0.07	-	-	4.42
Periye	-	0.45	-	-	-	-	-	-	0.45
Kodoth	-	-	-	-	-	-	-	-	-
Pullur	0.97	11.17	1.98	-	2.67	-	-	-	16.79
Kayyur	0.76	17.33	-	-	2.73	-	-	-	20.82
Karindala	-	34.96	45.31	-	1.04	-	-	-	81.31
Kinnanur	-	12.28	29.83	0.30	13.10	36.69	8.65	-	100.85
Madikai	2.06	18.42	2.34	-	-	0.37	-	-	23.19
Belur	-	16.22	28.13	-	18.60	-	-	-	62.95
Panathadi	71.55	62.38	10.72	-	0.52	4.48	-	-	149.65
Maloth	5.36	10.15	-	-	-	-	3.87	-	19.38
East Aleri	5.46	187.83	2.08	-	-	-	-	-	195.37
West Aleri	53.15	469.60	88.31	-	230.41	21.00	-	-	862.47
Chimeni	0.85	50.01	13.92	-	6.36	-	-	1.85	72.99
Total:	140.16	926.21	243.56	0.30	281.89	62.61	14.16	1.85	1670.71
Total Assessment.	157.11.0	2083.15.0	821.14.0	1.4.0	1268.9.0	352.3.0	95.10.0	14.9.0	4795.11

South Kanara Collector's Office,
Mangalore, dated 1938.

M. V. Hallett.
Collector.

Statement showing the extent of lands in the kumari villages of mixed pepper-gardens (category I) now assessed at garden rates classified under different appropriate dry rates.

This statement shows the effect of the change from garden to dry rates.

Village.	Extent under different rates					Total
	0- 6-0	0-8-0	0-12-0	1-0-0	1-4-0	
	A. C.	A. C.	A. C.	A. C.	A. C.	A. C.
72. Bandadka.	10.53	10.31	-	0.44	-	21.28
73. Kuttikole	3.03	3.41	-	-	1.20	7.64
74. Beddadka.	21.85	2.87	6.46	-	-	31.18
75. Koltur.	-	1.24	3.18	-	-	4.42
85. Periye.	0.45	-	-	-	-	0.45
86. Kodoth.	-	-	-	-	-	
87. Pullur.	-	16.79	-	-	-	16.79
95. Kayyur.	-	0.98	5.67	14.17	-	20.82
96. Karindala.	-	9.85	62.69	5.99	2.78	81.31
97. Kinnanur.	-	-	86.45	14.40		100.85
98. Madikai.	5.54	12.00	0.37	5.28		23.19
99. Belur.	-	62.95	-	-		62.95
100. Panathadi.	-	-	149.65	-		149.65
101. Maloth.	-	-	19.38	-		19.38
102. East Eleri.	-	193.29	2.08	-	-	195.37
103. West Eleri.	318.71	423.92	114.08	5.76	-	862.47
104. Chimeni.	17.35	1.32	36.93	16.49	0.90	72.99
Total.	377.46	738.93	486.94	62.53	4.88	1670.74
Total assessment.	141-9-0	369-7-0	365-3-0	62-8-0	6-2-0	944-13-0

South Kanara Collector's Office,
Mangalore, dated 12- 1938.

Collector.

Statement showing the extent of land in the Kumari villages of ...xed pepper gardens (category II) now assessed at garden rates classified under different garden rates.

Village.	Extent under rates.							Total extent.
	1-2-0	2-4-0	3-6-0	4-8-0	5-10-0	6-12-0	7-14-0	
Bandadka	-	-	-	-	-	-	-	-
Kuthikol	-	-	2.88	-	-	-	-	2.88
Bedadka	-	-	0.46	-	-	-	-	0.46
Kolthur	4.56	1.64	4.95	10.44	-	-	-	21.59
Perye	-	3.73	-	0.29	-	-	-	4.02
Kodoth	-	-	-	1.81	-	-	-	1.81
Pullur	-	14.71	1.58	4.52	6.04	-	-	26.85
Kayyur	-	5.41	-	3.41	-	-	-	8.82
Karindala	-	1.13	23.06	0.78	-	-	-	24.97
Kinanur	-	-	2.93	8.19	10.75	7.51	-	29.38
Madikai	-	-	6.49	42.43	6.36	4.96	3.70	63.94
Belur	0.52	13.37	12.87	3.36	1.99	-	-	32.11
Panathadi	-	4.82	-	-	-	-	-	4.82
Maloth	-	-	-	3.10	-	-	-	3.10
East Eleri	-	1.83	-	0.73	-	-	-	2.56
West Eleri	0.67	28.74	3.61	8.35	1.22	-	-	42.59
Chimeni	-	0.93	1.42	0.82	-	-	-	3.17
Total Extent.	5.75	76.31	60.25	88.23	26.36	12.47	3.70	273.07
Total assessment	6-8-0	171-11-0	203-6-0	397-1-0	148-4-0	84-3-0	29-2-0	1040-3-0

South Kanara Collector's Office,
Mangalore, dated -11-1938.

Statement showing the extent of land in the Kumari villages of mixed pepp gardens (category II) classified at one taram less than the Re-settlement.

Village.	Extent under rates						Total Extent
	1-2-0	2-4-0	3-6-0	4-8-0	5-10-0	6-12-0	
Bandadka	-	-	-	-	-	-	-
Kuttikole	-	2.88	-	-	-	-	2.88
Bedadka	-	0.46	-	-	-	-	0.46
Koltur	6.20	4.95	10.44	-	-	-	21.59
Periye	3.73	-	0.29	-	-	-	4.02
Kodoth	-	-	1.81	-	-	-	1.81
Pullur	14.71	1.58	4.52	6.04	-	-	26.85
Kayyur	5.41	-	3.41	-	-	-	8.82
Karindala	1.13	23.06	0.78	-	-	-	24.97
Kinanur	-	2.93	8.19	10.75	7.51	-	29.38
Madikai	-	6.49	42.43	6.36	4.96	3.70	63.94
Belur	13.89	12.87	3.36	1.99	-	-	32.11
Panatnadi	4.82	-	-	-	-	-	4.82
Maloth	-	-	3.10	-	-	-	3.10
Eleri East	1.83	-	0.73	-	-	-	2.56
Eleri West	29.41	3.61	8.35	1.22	-	-	42.59
Chimeni	0.93	1.42	0.82	-	-	-	3.17
Total:	82.06	60.25	88.23	26.36	12.47	3.70	273.07
Total Assessment.	92.3.0	135.9.0	297.12.0	118.10.0	70.2.0	25.0.0	739.4.0

South Kanara Collector's Office,
ngalore, dated 1938.

M. V. Wallace
Collector.

APPENDIX H

Schedule showing the extent and assessment of gardens containing pepper vines in the district of South Kanara.

Name of taluk.	Pure pepper vine gardens.		Gardens containing pepper vines and other garden trees which would be liable to be reclassified as dry if the pepper is treated as a dry crop.		Gardens containg pepper vines and other garden trees which would retain their classification as garden even if pepper is treated as a dry crop.		Total extent.	Total assessment.
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.		
	A. C.	Rs. A. P.	A. C.	Rs. A. P.	A. C.	Rs. A. P.	A. C.	Rs. A. P.
Kasaregod Taluk (kumari villages)	9622.14	29353- 12- 0	1670.74	4795- 11- 0	273.07	1040- 3-0	11565.95	35189-10- 0
Mangalore Taluk.	-	-	0.28	0- 10- 0	-	-	0.28	0-10- 0
Puttur Taluk.	-	-	6.00	12- 5- 0	-	-	6.00	12- 5- 0
Udipi Taluk.	-	-	-	-	-	-	-	-
Coondapur Taluk	-	-	-	-	-	-	-	-
Karkal Taluk.	-	-	-	-	-	-	-	-

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South Kanara Collector's Office,
Mangalore, dated -12- 1938.

M. V. Wallace.
Collector.

APPENDIX J.

Statement showing the kumari villages according to kumari grouping and the assessment proposed on ~~paper~~ lands at special rates of 12 annas, 14 annas and Re.1/-

Group.	Name of village.	Extent.	Rate per acre.	Assessment.
1.	2.	3.	4.	5.
		A. C.	Rs. A. P.	Rs. A. P.
	Panathady.	766--60	1- 0- 0	766- 10-0
	Maloth.	1001--14	1- 0- 0	1001- 2-0
	Eleri East	1310--60	1- 0- 0	1310- 10-0
	Eleri West	2404--48	1- 0- 0	2404- 8-0
	Total.	5482--82		5482-14- 0
II.	Bandadka.	205--81	0-14- 0	180- 1- 0
	Kuttikolu.	161--84	0-14- 0	141-10- 0
	Bedadka.	144--25	0-14- 0	126- 4- 0
	Kodoth.	46--17	0-14- 0	40- 6- 0
	Karindala.	224--02	0-14- 0	196- 0- 0
	Kinnanur.	881--24	0-14- 0	771- 1- 0
	Belur.	782--84	0-14- 0	685- 0- 0
	Chimeni.	1552--63	0-14- 0	1358- 9- 0
	Total	3998--80		3498--15-0
III.	Kolthur.	0--70	0-12- 0	0- 8- 0
	Periye.	15--98	0-12- 0	12- 0- 0
	Pollur.	3--61	0-12- 0	2-11- 0
	Kayyur.	99--52	0-12- 0	74-10- 0
	Madikai.	20--71	0-12- 0	15- 9- 0
	Total.	140--52		105- 6- 0
	Grand total.	9622--14		9087- 3- 0

South Kanara Collector's Office,
Mangalore, dated -12- 1938.

M. U. Hallock
Collector.

APPENDIX K.

Statement showing the Kumari villages according to kumari grouping and the assessment proposed on pepper lands which are now registered as garden and which are proposed to be assessed at one rate lower than their present rates, the lowest rate remaining at Rs.1.2.0.

Group.	Village.	Extent under rates 1-2-0	2-4-0	3-6-0	4-4-0	4-8-0	5-10-0	6-12-0	Total Exten
I.	Panathady	138 75	10 72	-	0 52	4 48	-	-	154 4
	Maloth	15 51	--	3 10	-	-	3 87	-	22 4
	Kleri East	195 12	2 08	0 73	-	-	-	-	197 9
	Kleri West	552 16	91 92	8 35	230 41	22 22	-	-	905 0
II.	Bandadka	10 53	10 31	-	-	-	0 44	-	21 4
	Kuttikol	3 03	6 29	-	-	-	1 20	-	10 5
	Bedadka	21 85	3 33	-	6 46	-	-	-	31 6
	Kodoth	-	-	1 81	-	-	-	-	1 8
	Karindala	36 09	68 37	0 78	1 04	-	-	-	106 4
	Kinnanur	12 28	32 76	8 49	13 10	47 44	16 16	-	130 2
	Belur	30 11	41 00	3 36	18 60	1 99	-	-	95 1
	Chimeni	51 79	15 34	0 82	6 36	-	-	1 85	76 1
III.	Koltur	6 20	9 30	10 44	-	0 07	-	-	26 0
	Periye	4 18	-	0 29	-	-	-	-	4 4
	Pollur	26 85	3 56	4 52	2 67	6 04	-	-	43 0
	Kayyur	23 50	-	3 41	2 73	-	-	-	29 0
	Madikai	20 48	8 83	42 43	-	6 73	4 96	3 70	87 1
Total Extent		1148 43	303 81	88 53	281 89	88 97	26 63	5 55	1943 8
Total Assessment.		1292-0-0	683-9-0	298-13-0,	1198.1.0	400.6.0	149.13.0	37.7.0	4060.1.

M. U. Vellodi

Collector.

Statement showing the amount of suspended revenue on pepper gardens and the assessment proposed according to special rates, and the probable amount that will have to be collected if the special rates are adopted.

Description of pepper gardens.	Garden Assessment.	Dry Assessment.	Suspended Revenue.	Assessment proposed.
1	2	3	4	5
	Rs. A. P.	Rs. A. P.	Rs. A.P.	Rs. A. P.
Pure Pepper Gardens.	29,353 12 0 (App. G)	5,212 0 0 (App. G1)	24,141 12 0 (Col.2 -- Col.3.)	9,087 3 0 (App.J).
Mixed Gardens (Category I).	4,795 11 0 (App. G2)	944 13 0 (App. G3)	3,850 14 0 (Col. 2 - Col.3.)	3,320 13 0 (App.K - App.G5)
Total ..	34,149 7 0	6,156 13 0	27,992 10 0	12,408/-.

Total Suspended Revenue (Col. 4) ... ... Rs. 27,992-10-0

Deduct General and Increment Remissions granted in Fasli 1347. ... ... Rs. 6,320-12-0

Amount actually suspended ... Rs. 21,671-14-0

Assessment now proposed according to special rates (Column 5) ... Rs. 12,408 -0 - 0

Dry Assessment on the pepper gardens on account of the suspended revenue (Column 3). ... Rs. 6,156-13 - 0.

Amount to be collected ... Rs. 6,251 -3 - 0.

M. V. Wallace.

Collector.

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ENCLOSURE 1

Chart showing the prices of pepper prevailing from the year 1920 to September, 1938.

(Sent separately).

ENCLOSURE II. √ 145

THE PEPPER POTHER.

(Extract from "The Economist" dated 2nd March, 1935).

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The speculation in shellac and pepper still breeds speculation of another kind; and the City still seethes with rumours about the identity of those primarily responsible for the pepper debacle. The investigation into the affairs of James and Shakespeare proceeds in legal silence; but in the House of Commons a galaxy of members from all Parties has been trying to find out when the Official Receiver's and liquidator's proceedings in the cases of the firms involved will be completed; whether the judicial authorities will be able to discover and follow the well-covered tracks of those primarily responsible for the orders to James and Shakespeare to buy pepper; and whether the pepper and shellac "pools" had any connection with the private tin pool. This week Mr. Louis Hardy, until two weeks ago the managing Director of Williams, Henry and Company, Ltd., the "shellac subsidiary" of James and Shakespeare, Ltd., resigned from the board of the Anglo-Oriental Mining Corporation, Ltd., of which Mr. Howeson is Chairman, and from the boards of three other companies connected with tin or the investments of tin companies. Mr. Hardy's letter of resignation expressly states that the Anglo-Oriental Company and its associated companies had no connection with "events that have affected Williams, Henry and Company, Ltd." The Anglo-Oriental Company, in a letter this week to the Secretary of the Share and Loan Department of the Stock Exchange, disclaim any interest in any pool dealing in pepper, shellac, or other similar produce, both on behalf of the Company and of all its affiliated or associated companies. The letter states, however, that one subsidiary company holds 55 tons of pepper, having dealt altogether in 355 tons. It cannot yet be said that either public opinion or City opinion is easy about the pepper and shellac operations. The Prime Minister, speaking at Doncaster on Wednesday, did no more than voice the general dissatisfaction with the state affairs when he said: "It is most unfortunate that transactions should be going on which are besmirching the financial probity of

the country and damaging our credit in the eyes of the world." When the present judicial inquiries are finished, said the Prime Minister, "you may depend upon it that the results will be closely scrutinised, because the Government shares the wishes and shares the feelings of the most outraged of you that these sorts of things are not playing the game and are not characteristic of a moral and Christian state of society." This is all to the good; but the President of the Board of Trade in the House this week in reply to a question by Major Nathan, held out no hope that the results of the enquiries would be available, even to the creditors and shareholders of James and Shakespeare let alone to the public at large, under twelve months, with all the expedition of which the Official Receiver and the liquidator were capable. That is not so good. The full-dress debate in the House next week may provide us not only with the grounds for public discontent but with their causes.

(True Copy)

Collector.

J 145

PEPPER AND THE OFFICIAL RECEIVER.

(Extract from "The Economist" dated 6th April, 1935.).

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The statement of the Senior Official Receiver to the meeting of creditors of James and Shakespeare, Limited, on Thursday fully implements Mr. Runciman's promise to the House of Commons that the events connected with the notorious pepper gamble would be sifted to the very bottom. That statement has been received too late for extended comment in our present issue. The Official Receiver's revelations are serious particularly as regards the circumstances associated with the public issue by James and Shakespeare on September 3rd last. Indeed, he says of this prospectus, and of the fact that it omitted any reference to Williams, Henry and Company's pepper commitments, that "it is difficult to think of anything but a sinister reason for omitting any reference to this state of affairs". The enormous commitments entered into in connection with the pepper deal "as the result of a suggestion by a broker to a gambler" are described as "of almost criminal rashness." The statement faithfully discloses the part played by the various people whose names have been linked with the operation. Among these, Mr. John Howeson figures largely as intimately connected, both with the pepper operations and with the issue of the prospectus. Still more remarkable is the disclosure that Mr. Howeson approached the Colonial Office "for protection against the Frankenstein monster they (the speculators) had themselves created" - this time without success!. The association of Mr. McKenna and Sir Hugo Cunliffe Owen with the James and Shakespeare issue was recorded in the "Economist" of February 16th. The latter has told the Official Receiver that his interest was that of an ordinary subscriber and "he had no idea the company was interested in pepper." So far as Mr. McKenna is concerned, Mr. Howeson and the underwriters gave evidence that "the proposed issue was discussed with him on several occasions previous to the date of the prospectus." But as Mr. McKenna is still abroad, the Official Receiver cannot yet

say what knowledge he had - if any- of the company's operations. . The report confirms and amplifies the story of the episode given in our issue of February 16th. It will strengthen the demand for a tightening up of the actual control of prospectuses and for the discovery of some means of checking the abuses of speculation.

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(True Copy)

Collector.

THE PEPPER STORY UNFOLDS.

(Extract from "The Economist" dated April 13, 1935).

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The public should be grateful to the Official Receiver for the lucid exposition of the sorry story of the pepper and shellac pools which he gave to the creditors of James and Shakespeare last week. In describing the events which led up to the collapse in February last of these ill-fated gambles, Mr. Philips did not mince matters. Indeed, he referred quite bluntly to the "almost criminal rashness" of the commitments undertaken in respect of pepper and speaking of the omission in the prospectus of any reference to the future commitments in respect of pepper and shellac - observed that "it is difficult to think of any but a sinister reason for the omission." These are grave words coming from such a quarter.

2. Out of a mass of complex details - the financial implications of which are fortunately confined to a limited number of persons in Mincing Lane and the City - three points of general interest and importance emerge from Mr. Philips' survey, which is summarised on page 843. The first is confirmation of the rumour that these transactions largely revolved round the person of Mr Howeson of tin restriction fame. The second is the misleading nature of the prospectus of the James and Shakespeare issue of September 6th last, which more than confirms the suspicion with which it was regarded at the time in the pages of "The Economist". The third is the revelation of the facts which led to the belief, by those who undertook commitments on behalf of the chief operators, that Mr. McKenna and Sir Hugo Cunliffe-Owen were backing the operators.

3. As regards the first point, it emerges that Williams, Henry and Company - a concern used some years ago for the purchase and sale of tin for the private pool at the time of the original tin restriction scheme, and the chief agency through which the shellac, and subsequently the pepper, concerns were operated before the flotation of James and Shakespeare - was controlled by ------- Mr. Howeson either in person or through his private family trust.

Mr. Howeson was one of the four persons present at the luncheon party at which the idea of a gamble in pepper was first broached and according to the Official Receiver, Mr. Howeson was a consenting party to the scheme. How much personal knowledge Mr. Howeson had of the detailed purchases made by Mr. Louis Hardy we do not know, but Mr. Howeson was clearly in the position of responsible controller of the concern that was carrying out the operations. At a later stage Mr. Howeson tried - in vain - to persuade the Netherlands East Indies and British Governments to restrict the shipments of pepper from the East - shipments that were obviously threatening to break the "corner"; and finally he made himself responsible for finding the finance for one-third of Williams Henry's shellac commitments in January.

4. In commenting in our issue of February 16th on these events and on the part played by Mr. Hardy, we observed that it was highly undesirable for persons to be associated with gambling operations of this nature who were closely connected with Government-supported restriction schemes designed to stabilise the supply of important commodities of trade. Even under the most favourable conditions these schemes are in danger of being regarded as run for the benefit of producers rather than of the public and of opening the door to manipulation in the interest of private individuals. Those concerned with them must, therefore, be, like Caesar's wife, above suspicion. If it is regrettable that Mr. Hardy - who is, after all, a star of minor magnitude in the tin world - should have been mixed up in this affair, it is far more so in the case of Mr. Howeson, who is not merely chairman of the largest group of tin companies but is also a technical adviser to the International Tin Committee of Government officials and the member for Nigeria on the Buffer Stock Committee.

5. As to the now notorious prospectus of James and Shakespeare, which was rushed out with "unseemly haste" in order to come to the rescue of Williams Henry and Company and Bishirgian and Company, the Official Receiver has revealed (1) that the figures given

of the profits of Williams Henry and Company omitted to disclose that against a surplus for the first half of 1934 there stood to be deducted a trading loss previously incurred; and (2) that no reference was made to forward commitments in shellac (which on June 30th, when an accountant's balance-sheet was prepared, amounted to £394,000 and had risen on September 4th to £763,000), or to pepper commitments amounting in September to £1,055,000. The Official Receiver has issued a warning that responsibility for the misleading nature of this prospectus is under serious consideration, which means that the authorities are contemplating the possibility of taking legal proceedings. It would, therefore, be improper for us to discuss further where this responsibility lies. It is, however, obvious that there is a serious gap in the regulations regarding prospectuses and the disclosure of information in balance-sheets. At the time of the last revision of the Companies Acts we expressed doubts about the adequacy of the regulations then proposed. These incidents greatly strengthen the case for further full enquiry.

6. Lastly, as to the position of Mr. McKenna and Sir Hugo Cunliffe-Owen, the Official Receiver has stated that although attempts were made to form a pool in pepper they do not appear to have succeeded. He further puts on record Sir Hugo's statement that the latter had no idea that James and Shakespeare were ------ interested in pepper, and he adds that "I do not suppose for a moment that Mr. McKenna knew about these transactions in pepper." Indeed, strange though it may appear, these pepper gambles do not seem to have been disclosed even to the accountants, who certified the balance sheet of Williams, Henry and Company in June last year; while Mr. Marx, of Messrs. Cull and Company, who underwrote the issue, seems to have been equally in the dark. Here is again matter for further investigation. It cannot, however, be said that any of these gentlemen were ignorant of the fact that Williams Henry and Company were heavily committed in shellac, and that James and Shakespeare were to be concerned in commodity dealings. Both Mr. Howeson and the underwriters have told the Official Receiver

that they discussed the prospectus of James and Shakespeare with Mr. McKenna "on several occasions" previous to its issue; both Mr. McKenna and Sir Hugo Cunliffe-Owen sub-underwrote shares; Mr. Hardy was able to secure an advance of £[illegible],000 from the Midland Bank in August against deposit of the underwriting agreement, the proceeds of the loan being used to finance shellac; Sir Hugo Cunliffe-Owen is mentioned as one of the persons individually interested to a small extent as a participator in the shellac pool; and finally the Dean Finance Company, which is a subsidiary at one remove of the Tobacco Securities Trust Company, of which Mr. McKenna is chairman, stepped in to take over the shellac commitments of Williams Henry. These facts do not imply that Mr. McKenna or Sir Hugo had personal knowledge of what was happening in the pepper market, or that they had more than a general knowledge of the shellac operations. But they are sufficient explanation of the general belief in Mincing Lane that these huge operations had strong financial backing. In sort, it was a connection that is greatly to be deprecated, since it placed persons in a position of high public responsibility in a situation where their names were liable to be misused.

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(True Copy)

Collector.

PEPPER AND SHELLAC.

(Extract from "The Economist" dated April 13, 1935)

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(We give below a brief summary of the more important passages in the Official Receiver's report on the failure of James and Shakespeare, Ltd. Our comments on the facts established by the Report will be found in an article on Page 839).

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The operations for "corners" in pepper and shellac were conducted, up to August of last year, by Williams Henry and Company, Ltd., a private limited company controlled by Mr. Howeson, and the metal and produce departments of G. Bishirgian and Company, a private company which had begun by dealing in stocks and shares. Mr. Bishirgian himself held the beneficial interest in the remainder of the Williams Henry shares which were not under Mr. Howeson's control. A Mr. Louis Hardy, Director of various tin companies controlled by Mr. Howeson, and the manager and a Director of Mr. Howeson's family Trust (Jayandee, Ltd.,) was managing director of Williams Henry and Company, Ltd.,

2. Williams Henry and Company had long been operating to buy tin for the tin "pool" and also had begun to buy shellac for a shellac "pool". After a lunch in February of last year, at which Mr. Howeson, Mr. Bishirgian, Mr. Hardy, and a Mincing Lane broker were present Mr. Bishirgian's company, with (in the opinion of the Official Receiver) the approval of Messrs. Hardy and Howeson, began to buy up pepper, the contracts being rendered to Williams Henry and Company. The original idea was that a successful operation could be achieved by the purchase of 3,000 tons; but as time passed the scale of the operations had to be increased.

3. In July, according to Mr. Bishirgian, Mr. Howeson suggested that the former should sell his produce business to James and Shakespeare, involving a public issue and an increase of capital, and that at the same time James and Shakespeare should acquire the controlling interest in Williams Henry and Company the controlling interest in which company, by

Messrs. Howeson and Bishirgian to a rubber company in which Mr. Howeson held 55 per cent of the control, and Mr. Hardy 45 per cent. It is important to note that already on June 30th there is no evidence that Williams Henry had made any financial arrangements to meet £394,500 worth of shellac commitments; that in addition they had brought forward £208,000 worth of pepper; and that at the date of the issue of the James and Shakespeare prospectus early in September, Williams Henry and Company had forward commitments for £763,000 worth of shella of which 520,000 were uncovered, £245,000 worth being covered mainly by loans - and forward commitments of £1,055,000 for pepper. No commensurable offsetting sales of shellac to clients had been made.

4. The preparations for the new issue and the drafting of the prospectus were undertaken by Mr. Hardy. The prospectus was approved by the underwriters, Cull and Company, by Mr. Bishirgian "and, it was suggested, by Howeson"; it was then passed on to Messrs Mawby and Barrie, solicitors to many of the tin companies in the Howeson group, (Mr. Andrew Barrie became a Director in James and Shakespeare, Ltd.) and was approved without the assistance of Counsel. The underwriters and Mr. Howeson furnished the Official Receiver with evidence that the proposed issue was discussed with Mr. Reginal McKenna "on several occasions previously to the date of the prospectus". The Dean Finance Company, controlled by Tobacco Investments, Ltd., which in turn is controlled by the Tobacco Securities Trust Company, Ltd., sub-underwrote 25,000 of each class of James and Shakespeare shares. Mr. McKenna himself sub-underwrote 5000 of each class of James and Shakespeare shares, and Sir Hugo Cunliffe-Owen sub-underwrote 10,000 of each class. The issue was duly made, but the outside public only subscribed 17 per cent of the capital, 83 per cent being left to underwriters and sub-underwriters.

5. Although the prospectus of James and Shakespeare, Ltd., mentions a balance sheet of Williams Henry and Company drawn up on June 30th of last year, and although it was stated that

William Henry and Company had a six months' accrued profit on trading account of £18,063, the prospectus did not mention these open commitments for shellac and pepper, nor did it mention that the accrued profit was virtually wiped out by previous losses. In fact it mentioned nothing which might clearly disclose the enormous extent of the pepper and shellac operations.

6. Mr. Marx, a partner in the firm of underwriters (Cull and Company) stated that he did not know of any pepper operations and that he was astounded when, after the issue had been virtually left with the underwriters and sub-underwriters, he found that James and Shakespeare were financing Williams Henry's shellac position. It appears that Mr. Hardy, who was not an official of James and Shakespeare, had negotiated a loan of £209,000 from the Midland Bank to James and Shakespeare against the deposit with the bank of the James and Shakespeare underwriting agreement which enabled them to finance Williams Henry's shellac commitments for October and December of last year. The bank had been informed that the greater part of this loan was required for metal purchases. Mr. Marx protested at a meeting with Mr. Bishirgian and Mr. Howeson, whereupon Mr. Howeson undertook that Williams Henry should repay James and Shakespeare. This was arranged by Williams Henry taking over from James and Shakespeare a large block of the latter company's pepper commitments. Unfortunately, Williams Henry went on ordering shellac through James and Shakespeare, and Mr. Hardy had to negotiate for the finance necessary to enable James and Shakespeare to meet their ----- commitments in December and January on behalf of Williams Henry. Mr. Howeson also took part in the negotiations; the Dean Finance Company (for the control of which see the "Economist" of February 16, page 374) next stepped in to finance part of Williams Henry's shellac commitments, and Mr. Howeson agreed to find finance for one-third of Williams Henry's January commitments. But the Dean Finance Company having become aware of the pepper commitments of Williams Henry, which, as stated above, has been taken over as part repayment of the James and Shakespeare loan to Williams Henry - insisted that, if they were to finance the January shellac commitments, James and

Shakespeare must relieve Williams Henry of the latter's pepper commitments. James and Shakespeare, therefore, transferred to Dean Finance all control of Williams Henry for £10,000, and took back the pepper commitments. Thus the shellac "pool" was saved for the time being, but the pepper position, and with it, the public company of James and Shakespeare, Ltd., collapsed.

7. Thus up to the end of last year, James and Shakespeare were carrying neither pepper nor shellac on their own account, but they had entered into enormous commitments for Williams Henry and Company, ltd., on which they were liable to the market. On January 16, the chairman of the company (Mr.H.H. James) enquired who was responsible for the orders on behalf of the "pool". The minutes stated: "Mr. Bishirgian replied that he was delegated in conjunction with Mr. K. Galie to undertake the direction of these by instructions of Mr. Hardy".

8. By this time the positions both of the Company and of Williams Henry and Company, Ltd., were critical, particularly in regard to pepper. Mr. Howeson initiated negotiations with the Government of the Netherlands East Indies in Batavia and with the British Colonial Office in order to bring about a scheme to control exports of pepper from the East, but without avail. 'The effort came too late, if even it was not doomed to failure from the first. In any event, he (the Official Receiver) should imagine that an appeal made on behalf of market manipulators for protection against the Frankenstein monster they had themselves created would be received by any Government with extreme distaste.

9. There was no evidence that Mr. McKenna was interested in pepper or was connected with James and Shakespeare's business. 'So far as the question of a 'pool' in pepper was concerned, the position appeared to be that the company (James and Shakespeare, Ltd.) looked primarily to Williams Henry and Company, Ltd., as its principals." With regard to shellac, the Official Receiver says that he is in possession of sufficient information to enable him to indicate that "there were participators in the shellac 'poo and that Howeson, the Dean Finance Company, Ltd., Jayandee, Ltd.,

Hardy, Williams Henry and Company, Ltd., Galie and Bishirgian and Company were largely interested, other persons having quite a minor interest included Mr. Marx and Sir Hugo Cunliffe-Owen." Jayandee, Ltd., is Mr. Howeson's private family trust, of which Hardy is director. Mr. Marx is a partner in the firm of underwriters, Cull and Company, whose evidence is quoted above. Mr. Galie is abroad and proceedings are now pending against him.

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(True Copy)

Collector.

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ENCLOSURE IV.

The President and Members of the
Board of Revenue, Fort St. George.

Gentlemen,

An attentive examination of the accompanying statement (a revised statement of that sent with my Report of the 8th of March 1824) will convince your Board of the utter impracticability of making anything like an accurate estimate by inspection of the pepper produce; for, when eleven individuals were deputed to examine 3 or 4 gardens, and not two of them agree on the result, whilst there is a discrepancy to the extent of upwards of 100 per cent between some of them, it must, I think, be looked upon as a hopeless idea to be able to do anything like justice to either party by any of the known or usual modes of ascertaining the produce.

2. To a successful attempt to effect anything of this nature is supper - added the great fluctuation in the price of Pepper in the market, which not only varies with the demand, but is influenced by the wealth of a few individuals who can generally nearly command it at their own prices from the growers by means too obvious to require a detail of them; it will be sufficient to say that some of them can afford to store it up for months, years I might say, until they can procure the price they have fixed their hearts upon - nor need I endeavour to point out how materially this must affect the price to the growers, many of whom will have to pay their revenue from this produce, the whole or nearly the whole of their capital having been laid out in pepper gardens, consequently they must dispose of the produce of it at a great disadvantage, and for whatever, they can get or be liable to be sold out of house and home.

3. It is supposed that Malabar yields 6,000 candies per annum. (Vide paragraph 1312 of Mr. Graeme's Report). 100 Rupees has been taken as the selling price per candy, one-fourth

therefore, of the value of the whole produce at this rate is Rs.1,50,000, something more than equivalent to the former Jumma; but 100 Rupees is considerably above the average sale price of the merchants, and I think 70, or say 75, not a bit too low, to take which, according to the above calculation of one-fourth to the Government, would yield a revenue of Rs.1,12,450, which again would be about as much below the original jumma as the former calculation was above it.

4. But the bazaar prices in the large towns on the Coast cannot be fairly adopted as a value on which to fix the rate of Revenue to be paid to Government, and 6000 candies cannot, scarcely with propriety, be adopted as the net produce on which to make a settlement because it may be looked upon as the gross produce; for it is hardly worth while to take into consideration the --- internal consumption.

5. In other gardens productions one-third is allowed for charges and the revenue is fixed upon the remaining two-thirds in the proportion of five-tenths to the Government and five-tenths to the proprietor.

6. In rice lands the same one-third is deducted for charges of cultivation, etc. six and a half tenths paid to Government and three and a half tenths to the proprietor.

7. Now, the pepper produce is not only more uncertain than any other, but the expenses of cultivation and the care required, much more considerable, so that a deduction of one-third appears to be too little; added to this is that the dem for it is, of course, much more uncertain than that for other staple produce and such as the necessaries of life consisting of rice, coconuts, betelnuts, copras, Palm oil; to fix, therefo so high a price with so large a proportion in money would seem to bear with peculiar severity on the pepper-growers.

8. If 75 Rupees may be taken for the price for which pepper is sold by the principal merchants for exportation by sea or land, 60 (perhaps even 50) would not, I think, be a bit

too low to estimate as the price which the growers and more particularly the petty ones realize.

9. If these arguments are entitled to any weight or consideration and 6000 candies be admitted as the basis on which to calculate a settlement, the pepper growers average a gross receipt of 3,60,000 Rupees. Considering that no allowance is made for charges of cultivation, one-fourth of this or 90,000 Rupees may be looked upon as by no means too low being a Jumma at the rate of 15 Rupees the candy on 6,000 candies, the gross produce, for it must not be forgotten that a duty of 15 per cent on a fixed tariff price of 100 rupees per candy will be levied in addition to the Land Tax, and that this duty being 15 Rupees per candy makes the total tax 30 Rupees per candy equivalent to half the prime cost.

10. Whether the ryots themselves would be satisfied with this arrangement I very much doubt in consequence of the - -- fluctuation in the price and the produce varying so much from the seasons being more or less favourable for the growth, etc.

11. In reference to the former revenue could be at once abandoned which I cannot but otherwise than most thoroughly advocate, there are two ways of effecting a settlement by granting to the people of Malabar than the system which I am now endeavouring to carry into execution.

12. One is to make a settlement on very reduced data with the exception of taking 6,000 candies as the produce of Malabar, these data to be on the supposition that 60 Rupees is the gross or full price supposed to be realised by the growers, and $2\frac{1}{2}$/10ths as the nerruck on Government rate; in other words the data before given in Para 9th, viz., Rs.15/- per candy.

13. Another and a fairer way would be (with reference to the uncertainty of the demand, seasons and produce) to take one quarter in kind, to be disposed of in the next favourable way that circumstances will admit of.

14. The facilities of storing, etc., will be the subject of another report, should this plan be considered as advisable

as I consider it practicable. The checks I would propose should also form the subject of another communication; as it would be superfluous to enter into these particulars unless the system I have proposed should be considered worthy of consideration and adoption.

15. I must fairly confess that I do not think that the original Jumma can as yet, even if ever, be realised without a violent struggle, for the extent of which I consider it my duty to prepare Government and your Board, whilst at the same time I think it is not too late to frame a settlement on terms more --- equitable than the present ones to all parties without making concessions likely to compromise the dignity of the Government.

16. I propose proceeding to Tellicherry in the course of a day or two for the purpose of endeavouring to make the best arrangements in my power and shall most anxiously look for an early answer to this letter, being exceedingly desirous of --- settling matters before the rains which will commence in all probability about the end of this month, after which it will be difficult to persuade the inhabitants to leave their houses and assemble at such place as I may fix upon which is particularly desirable in order that the views of Government may be universally known previous to the gathering of the next crop.

17. The refractory disposition was decidedly evinced by the inhabitants in North Malabar in refusing to pay the pepper tax and in some instances even the other garden revenue, unless the pepper tax is remitted; are the causes which have induced me to request your Board's advice and orders on the measures next to be adopted to enforce it beyond those which have already been tried. Property has been attached, some of the defaulters hav been committed to jail - against others the proceedings described i clause first, section XIV, Regulation XXVII, 1802, has been had recourse to. Confinement has alone produced any effect, and to avoid this the defaulters now either abscond or shut themselves up in their houses; others again in a body, when informed by the Tahsildar that he should s--- --- to the Huzur from whence

they would eventually be sent to jail, resolutely declare they will not obey his orders to that effect, nor any summons.

18. The Proceedings prescribed by Clause first, section XIV, Regulation XXVII, 1802, has been carried on to the extent of publication being made for defaulters to deliver themselves into the custody of the court, and 18 days have already elapsed without any one of them having made their appearance. Amongst these is the Brother-in-law of the richest native in Malabar- Chamacara Koonjee Packy.

19. It might perhaps be expected that I should have suggested a more clear and defined way of estimating the Pepper produce. I must, however, acknowledge that I have in vain consulted others and myself considered whether there is any mode of doing it at all approaching to accuracy. In all probability, however, the more moderate rate of assessment proposed by me would be a sufficient inducement to the inhabitants to divide it fairly amongst themselves. Taking it in kind, with the checks which I have it in contemplation to establish, would approach nearer to an accurate imposition than any other that could be adopted.

20. With reference to the intention of covering the loss of revenue upon rice lands by the revival of the tax on Pepper and the survey of the rice lands not being yet completed, or there being any prospect of early conclusion, I am further desirous of being honoured with your Board's orders on the propriety of my having commenced levying the pepper tax previous to the introduction of the rice land, etc.- this, however, is of little moment, if the equalization of revenue on all classes and on all kinds of produce be considered as the argument for re-imposing the pepper-tax.

I have the honour to be,
Gentlemen,
Your most obedient servant,

Principal Collector's Office, Calicut, 10th May 1825.

Sd/- xx xx xx
Principal Collector.

/True copy/

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ENCLOSURE V.

Fort St. George, 28th Decr.1827.

o.951.

entlemen,

Para 1. With reference to my letter of the 15th inst. am directed to acquaint you that after an attentive perusal nd consideration of the whole of the proceedings connected with he abolition of the tax on the Pepper Vine in Malabar from 1806 o the present time, the Right Honourable the Governor in Council, dverting both to the objections urged against the principle of he tax by Lord William Bentick at the period of its abolition nd to the strong impression stated by the present Collector and y his predecessors to have all along existed in the Country hat the abolition was intended to be permanent, is satisfied hat its re-imposition would be highly inexpedient and impolitic, ıile the addition to the revenue, after the reduction of the xport duty which the Principal Collector recommended should ake place simultaneously with the revival of the tax on the ine, would be inconsiderable and uncertain. Deeming it, ıerefore, of importance that the minds of the people should be elieved from all fears on the subject of the re-imposition of he tax, the Right Honourable the Governor in Council is pleased o direct that the survey of the plantations now in progress ıall be discontinued, and authorizes the Principal Collector to eclare that the Government adheres to its Proclamation published n 1806, and will not revive the tax upon the growing pepper vine.

2. You will be pleased to consider of some better mode which the public receipts from Malabar may be fairly augmented.

I have the honour to be,
Gentlemen,
Your most obedient servant,

Sd/- xx xx xx
Secy. to Govt.

To

The President & Members
of the Board of Revenue.

/True copy/

Collector.

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Enclosure VI.

Paras 8 to 23

BOARD'S PROCEEDINGS No. 1846

DATED THE

16th SEPTEMBER, 1873.

Land-Tax on crops grown on paramba land.

Report of the Collector of Malabar on question of extending to whole District, land-tax levied in Palghaut Taluk on crops grown on paramba land, Recorded.

---oOo---

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No. 1846.

Proceedings of the Board of Revenue, dated 16th September 1873.

Read the following letter from A. MACGREGOR, Esq., Collector of Malabar, to J. GROSE, Esq., Secretary to the Board of Revenue. dated Calicut, 3rd December 1872 No. 274:-

I have the honour to forward my report on the subject of the Board's Proceedings, dated the 16th August 1871, No.3471, relating to dry land assessment in Malabar.

2. I regret that, owing to the heavy work entailed by the introduction of the Local Fund Act as also owing to the lengthy records connected with the subject, the report has been delayed; but this is not altogether to be regretted, since the result of the imposition of the tax of dry grains, in the Palghat Taluk, is now ascertained for the fasli ending 30th June 1872.

3. The question was whether the Board's order dated 2nd November 1870 No. 6442 directing the imposition of tax on all cultivated Paramba throughout the District as had already been done in Palghaut should be carried out. In my letter of the 7th July, 1871, No. 158 A., I pointed out that, according to Board's Proceedings of the 24th February 1870, No. 1289 the proposal of Mr. Ballard had been sanctioned which was simply the imposition of a tax on ten specified articles of produce in the Palghaut Taluk, and I brought to notice that the list had been prepared with reference to the dry products of the Palghaut climate which, partaking in some measure of the character of the Eastern Coast, admitted the cultivation of cholam and other dry grains. The question, it was shown, was a far larger one than appeared from the Returns before the Board, which related entirely to cereals, and the measure, if adopted, would eventually embrace the important articles of Pepper, Ginger etc. As regards cereals, it was shown that the tax would fall almost exclusively on a very inferior product cultivated chiefly by the very poorer classes on lands which they rented from landowners at rents falling as low as 2 annas an acre, an assessmer

of 12 annas would simply destroy pro tanto the food and industry of the poor engaged in it, and operate as confiscation of his property as far as the landlord was concerned. At the same time it was shown that if the abolition of 2nd crop assessment necessary for the transfer of assessment from crop to land were carried out, there would be a loss of 9000 Rupees on one item alone of Elloo or Gingelly, a product for export well able to bear a tax, to counterbalance the 12000 proposed to be obtained by taking "Chama".

4. In paragraph 9 of their Proceedings now under reply, the Board state that a uniform tax of 12 annas an acre is far too low for valuable land yielding such products as Plantains, Pepper, ~~Giger~~ Ginger etc. and briefly describe the Pepper question as it was in Canara and as they believe in Malabar and call for a report of the rate of assessment on Pepper gardens taken up under cowle.

5. They also call for a sufficient resume of the correspondence said to be considerable, which has passed on the subject of Ginger, and for an opinion as to whether it should be taxed or not.

6. As regards Chama they suggest an assessment of at least 4 annas an acre, but require fuller report as to its being put down as second and even third crop, and on consideration of the loss of revenue on Elloo which is always a second crop involved in the change from crop to land tax acquiesce in the abandonment of the idea of substituting the former for the latter.

7. Finally I am directed to reconsider the subject, and submit a fuller report on it, dealing with the points raised, and referring in full detail to past correspondence, and stating the assessment that ought fairly to be placed on land suitable for each product.

8. First as regards Pepper. There is a voluminous correspondence illustrating ~~his~~ The history of the articles for the

first quarter of the present century. It seems to have been the great attraction which brought the British to the Malabar Coast, and the early history of Malabar, so far as the nation is concerned, may be said to have been entirely coloured by the Pepper trade. Wars were fought and treaties were made on the subject, and so convinced was Tippoo that if there was no Pepper there would be no British, that he had all the Pepper vines in North Malabar rooted up in hopes of getting rid of his enemies.

9. On the assumption of the country by the Honourable East India Company at the beginning of the century, the Pepper revenue was first farmed out and then taken up as a Government monopoly. In some parts of the District, a tax was levied on each vine, on an annual estimate of calculation of the produce.

10. In 1803, the first legislation occurred, Act XII, providing a howlut duty, the rate of which was to be determined by the Collector under orders of the Board, and subject to the confirmation of Government. By Regulation X of the same year, pepper in connection with all other articles became liable to export duty of 6 per cent. for British American and Asiatic vessels, 8 per cent. for foreign vessels. These Acts were however, repealed by Regulation XVI of the same year, and duty ordered to be collected as before i.e. at the rate of half the produce and 11½ per cent export duty. Owing, however, to the market becoming depressed, the Collector Mr. Warden, urged on the Board the neces-ty of reduction, and in their order of 12th May 1806, Government abolished the tax on Pepper lands and exempted pepper from export duty till the 1st January 1807.

11. The export duty was revived on the above day at 11½ per cent and the Board did not allow the month to pass without an effort to undo further the liberal policy of the previous year; for on the 31st January they addressed Government stating that they had it in comtemplation to purpose the re-imposition of land tax on pepper gardens or an increased export duty or both. This policy was, however, strongly deprecated by the Collector, Mr. Warden, especially with regard to land-tax, and seems to

have been for the time abandoned.

(See Jamabandy Report Fasli 1216, dated 15th September 1807, paragraphs 36 and 37).

(Collector's letter to Board dated 30th June 1809, paragraph 1

12. In 1812, a regulation was passed (II Section 8) by which Pepper among other articles was made liable to export duty, the rate to be determined by the Board of Trade. There is no correspondence to show what rate was then fixed, but the accounts show that between 1812 and 1817, the export duty levied was 15 per cent.

13. By Section 10, Regulation II of 1816, the duty was reduced to 2½ per cent on Pepper exported to the United Kingdom; the duty on Pepper exported to other Indian or European ports remaining as before.

14. This causing a falling off in customs revenue, the subject of taxing pepper-land again led to much correspondence. The Collector strongly opposed the land-tax and urged in preference an increased export duty, and the Board in their letter to the Collector of the 20th January 1820, announced their resolution to refer the matter to the Commissioners appointed to report on Malabar and Canara. Mr. Commissioner Graeme discusses the pepper question in paragraphs 1296 to 1309 of his report, dated 14th January 1822. In paragraph 1306, he quotes from a report of the Collector, Mr. Warden, in which he ably demonstrates the impossibility of taxing pepper according to the area and quality of land, showing that the accidental circumstances of the existence of other trees might render the pepper crop of an inferior soil 400 times the value of the crop of an equal and adjacent area of superior soil. Though apparently uncertain, for, he says in paragraph 1299 that the question remains to be decided, he leans to the conclusion that 25 per cent of the gross produce might, without great hardship, be taken as the Government share based on an examination of each vine in an average season, the produce to be commuted into money with the proviso of such commutation only holding good in case the price did not fall

below a certain minimum. He deprecated increased export duty on the ground of the inducement that this would hold out to smuggling especially to Mahe and inland. He commenced a Pymash which he left the Collector to complete. The records do not show the precise system adopted, but it is understood that the Inspecting Officer examined every vine when in fruit, and estimated the number of measures of Pepper it would produce, picked a corresponding number of leave and put them in a basket. The assessment of each garden was determined by the number of leaves in the basket at the conclusion of the examination.

15. The accounts show that the pepper revenue assessed in this manner amounted in 1234/1823 to Rs. 36314.

16. In 1825, the Collector brought to notice that the assessment was unsatisfactory and required revision, the incidence being so unequal owing to discrepancy in the different valuations that the Pymash could not be accepted as permanent and required revision. The Board supported the Collector's views, and on the matter being laid before Government, the Pepper-tax was suspended. Thus between Tippoo and the Board of Revenue, Pepper, it must be admitted, had a bad quarter of a century.(Vide Board's letter dated 24th November 1825).

17. Finally in 1827, the Secretary to Government addressed a letter to the Board of Revenue dated 28th December in reference to their letter of the 11th idem, stating that after attentive consideration of the whole subject, the Right Hon'ble the Governor adverting to the objections of Lord W. Bentick to the principle of the tax, and to the general impression prevailing that the abolition of the tax in 1806 was intended to be permanent, and deeming it important to relive the minds of the people from fears on the subject, was pleased to direct that the survey in progress should be discontinued, and authorized the Collector to declare that Government adhered to its Proclamation of 1806 and <u>would not revive the tax on the growing Pepper vine.</u>

18. So far as the Pepper-tax is concerned for a period of forty-five years the land has had rest. Various alterations have from time to time occurred in the export tariff, and I append a tabular statement showing the export revenue and quantity exported so far as the accounts are available. Mr. Commissioner Graeme mentions 20000 candies as the estimate given by Mr. Murdoch Brown of the largest crop ever exported from North Malabar, but questions the fact of so large a crop ever having been grown.

19. The last year's export converted into candies amount to 18000.

20. It is a significant fact that in spite of the prod being free from land-tax and bearing only a 3 per cent export duty, the production has increased to such a small extent, and this affords a stronger argument than any other that could be advanced against the theory that this industry is being treat with undue liberality. The fact is that the crop is the most capricious and the return highly uncertain. It is altogether unsafe to argue that because a product is valuable, the land which it is cultivated is valuable or capable of being highl taxed. The coffee cultivation is perhaps more nearly analogo to Pepper than any other species of agriculture, and as the Board are aware the tax has not been attempted to be in any w proportioned even to the value of the gross produce. The existing tax of Rs. 2 an acre on coffee falls heavily on many estates that have been fairly successful, while in a lar number of instances, perhaps the majority, it is so much adde to the losses. I allude to coffee as a species of property regarding which we have means of knowing more than can ever be known regarding property held exclusively by Natives. Like Coffee, Pepper alternates with uncultivated jungles, and takes four years to come into bearing. Less hardy than Coffee, the young vine requires watering during the dry season of the first year, and its existence depends on the existence of the growing standard up which it climbs. Pepper cultivation is of two kinds.

Every house in Malabar, with the ~~rare~~ rare exception of a very few bazaars, stands in a garden, and few gardens have not from one to to a score of pepper vines growing up other trees chiefly Mango and Jack. The bulk of pepper comes from this source. In the same garden there are probably Cocoanuts and Arecanut, but pepper vines are never grown up the former.

21. The amount of vexatious inquisition necessary to assess these can be more easily imagined than described. The other mode of culture is where light jungle is felled, and the vine exclusively cultivated. A silk cotton tree having thorns on the trunk is grown as the standard whereon to train the pepper. These plantations occur chiefly in North Malabar, and though plenty of land is available for extension, the cultivation does not spread. I went all through this part of the District last year; and found the same appearance of depression and stagnation that characterised the industry when I last visited these parts nine years previously. The fact that when there is so much energy and capital seeking a vent, pepper cultivation does not spread, is to my mind the surest proof that it has not been unduly favoured by being left free from land assessment.

22. It must be recollected that unlike Coffee, Pepper is subject to an export duty, and taking the gross produce at 100 Rupees worth of Pepper an acre, this alone represents 3 Rupees an acre.

23. In reference to the Board's enquiry in paragraph 9 of their Proceedings as to whether land taken up for Pepper on cowle is not assessed, I beg to state that no land ever is taken up on cowle for pepper. Land in Malabar being private property, the only object of applying for a cowle is to obtain the promise of some temporary relaxation of the Revenue Rules. When there is no tax, there is no exemption to be obtained in anticipation.

24. With regard to Ginger, the Board, are, I think, under some misapprehension, as I am unable to find any correspondence. The cultivation at all events as an article of export is comparatively new.

so far as Palghaut Taluk goes of a contrary policy is anything but satisfactory.

34. The orders of the Board were for the first time carried out in Fasli 1280 and 10032 acres were found under dry crop. This area had been cultivated in ignorance of the coming impost, and may therefore be regarded as indicating the normal condition. The average area of each land was half an acre so that for a revenue of 5000 Rupees some 20000 assessments were necessary. I have already explained in paragraph 12 of my letter dated 16th August 1871, that the accounts do not admit of such assessments being entered in the pattas, so that the measure involved 20000 subsidiary pattas, issued by the Amshom Menons and not seen even by the Tahsildar.

35. The area of dry crop cultivated in Palghaut Taluk in Fasli 1281 was 5440 acres. The season was equally favourable with the preceding. How far the falling off may have been in hope of causing a reconsideration of the tax I cannot say; but at all events the immediate result of the measure is to place nearly 5000 acres of cereal cultivation abandoned against the money gain to the land revenue of 2500. Some will consider, I for one, that the money is paid for too dearly. If this is done in the dry Taluk where the climate is not so absolutely prohibitive of remunerative dry cultivation what will be done in the wet?

36. In paragraph 7 of their Proceedings, the Board lay down that it can never be worthwhile to re-assess Malabar for the sake of the paramba land. I cannot help thinking that my definition of 'paramba' has been mistaken, and that the Board are not aware that all Cocoanut and Arecanut is cultivated on paramba. The value of the exports by sea of the produce of these two staples last year was 60,00,000 * and 141,849 respectively. The revenue derived from them was Rs. 412201. The amount of betelnut exported by land is not

*This figure is arrived at after deducting 36,00,000 as produce of foreign territory.

known, but is probably enormous.

37. To interfere with such trifling articles as Chama, Plantains, Ginger, and even Pepper while the present anomalies and inconsistencies exist with regards to such staples as Cocoanut and arecanut is to my mind the most mistaken policy that can be devised. It is taking tithe of mint and rue while the weightier matters are neglected.

38. Sooner or later the Coconut and arecanut gardens' question must be considered, and it must be settled whether we are to pry into every man's garden and take stock of his trees or to raise such an increased revenue as may be required by means of a slight increase of export duty on two or three staple products.

39. The present would be for many reasons a very unsuitable time for re-adjustment of the garden assessment of Malabar, especially as during the last two years Cocoanut produce has fallen to half its former value. Not only does it take twice as much produce as it did before to pay the Government demand, but the diminished balance left with the cultivator has only half its former value.

Ordered to be recorded.

Sd/- H. E. Stokes,
Acting Secretary.

(True copy)

Collector.

25. The sub-joined statement shows the figures since 1841-42 from which it will be seen that the annual average export has been 29423 cwts. increasing from 6367 in the first year to 32693.

26. An impetus was given to the cultivation of Ginger by a European who went into it largely in 1846, but no European is now engaged in its cultivation.

27. The Ginger trade of Malabar is, I should say, a very delicate exotic, requiring very little to annihilate it.

28. European merchants buy up the articles and bleach i with sulphur, but the margin of profits is, I believe, unce---, and I have observed that the same individual seldom goes into it for three consecutive years. The cultivation entails a great deal of labour. The land used is upland which would otherwise be cultivated once in four years with hill paddy and gingelly. Wet land is unsuitable for it, but it requires to be watered during the hot weather.

29. I am directed in paragraph 11 of the Board's Proceedings to report more fully on Chama, and as to its being put down as a second or even third crop.

30. In some cases it is so far a third crop that it follows Modan and Elloo, but when land has been broken up after its three or four years' fallow.

31. Strictly speaking, however, it is not a third crop as it comes into the revenue year succeeding that on which the Modan and Elloo were brought to account.

32. Chama is cultivated either in succession to these two crops or as a crop by itself on land too poor for the above products. It is never used as food by well-to-do people, except on fast days, when it may be partaken of. As I have already stated, it is chiefly cultivated by the poorest classes in small patches. In fact, the land on which it is grown represents the "poor's allotments" of an English Parish.

33. I adhere to my opinion that this last product should not be taxed. I likewise strongly deprecate the taxing of any of the miscellaneous products hitherto free. The experience

[I.T.A.]

Assessment - Land Revenue - (Sou
Kanara) - Kasargod Taluk - Kumari
Villages - Pepper gardens - Reducti
Proposals Submitted.

S.10804 from the Collr.of South Kan
Ref.C.5346/38-A-5 d/2-12-38.

Ref. ~~Govt.~~ S 1578/38-9 dt. 16.2.39

DESPATCHED
16 FEB 1939

Submitted to the Govt. with re
to their memo No 1195 E/38-6 d/19-
2. The Board has little to add
he comprehensive and excellent rep
f the Collr. He has made out a ve
trong case for giving relief to th
epper gardens in the kumari villag
s regards the shape which this rel
hould take, the Collr. has made al
ative proposals in paras 26 and 28
f his report. He has divided th
epper gardens in the kumari vil
nto three classes as follows:-

	Extent Ac.	C	Present Assess Rs.	As
1) Pure pepper gardens.	9,622	14	29,353	12
2) Mixed pepper gardens which cannot be retained as garden if pepper is treated as a dry crop	1,670	74	4,795	11
3) Mixed pepper gardens eligible to be treated as garden even if pepper is eliminated from the list of garden crops	273			

that item (1) above may be assessed to
ecial kumari (pepper) rates which may be
xed at Re 1/- for I group villages, Rs
.14/- for the II group villages and Rs. 12/-
r the III group villages and that items
) and (3) may be retained as garden
t at one rate lower than the existing
rden rates, the lowest rate of Rs.1-2-0
ing retained unaltered. The financial
sult of this proposal is a loss of Rs.
,042-6-0. His alternative proposal
to transfer items (1) and (2) to dry
d retain item (3) as garden subject to
e payment of assessment at one rate lower
an the existing garden rates, the lowest
rden rate of Rs.1-2-0 being retained un-
tered. The financial result of this
oposal is a loss of Rs.28,293-9-0. The
llr. recommends the first proposal
cause in his opinion the lands can bear
gher assessment than the corresponding
y rates.

para. 26 to 44 of

3. The case for granting a con-
ssion to these lands rests on two main
rounds (1) the difference in treatment
f the pepper crop in Malabar and S.Kanara
nd (2) the economics of pepper cultivation.
he Board does not consider that much stress
eed be laid on the first ground. Though
here are settlement principles of uni-

para 46 N i

Mp1-3g B.S.O 1 (1)

B.S.O 1 (1) every district has its peculiarities which are nearly alway due to attempts to fit inside the settlement framework some of the original local practices in the asse ment of land revenue. The palmyrah tax in the Tinnevelly and the system of garden assessment in the West Coast dts. are ~~some~~ instances of such peculi- arities. It is only the fact that these kumari villages of Kasargod tk. adjoin the pepper growing villages of North Malabar where pepper gardens ar assessed at dry rates that gives emphasis to this peculiarity in treat ment. The second is therefore in the Board's opinion the ~~more important~~ lowest ground on which the case for a con- cession ~~rests~~. Mr. Vellodi has shown that pepper cultivation is a gamble owing to the uncertainty of the yield and lately owing to the continued low prices. With better organisation and cooperation it may be just pos- sible for the growers of pepper vine to avoid the situation described in para 17 of the Collr's report and obtain a sufficient return t of the fairly moderate garde being paid especially if as

n para 7 of the Collr's report pepper- p 91 of
um-betel gardens in North Kanara are
ssessed at Rs 11/- to Rs. 14/-. Further,
he difference in treatment during the
urrency of the original settlement in
he matter of reclassification between
he kumari villages and the rest of the
t. pointed out in para 9 of the Collr's pp 92-93 of
eport has been ended at the recent re-
ettlement of the dt. There must there-
ore be lands in other parts of the dt-
oth pure pepper gardens and mixed which
ave been reclassified as garden because
f the presence of the requisite number
f pepper vines. If any concession is
given to such gardens in kumari villages
a claim for similar concession in other
parts of the dt: will naturally arise.
Though Appx H to the Collr's report pur- p 133 of
ports to show the extent and assessment
of gardens containing pepper vines in
the dt. it is not clear from the Collr's
report whether this appendix includes
gardens re-classified in the manner referred
to above. In the ordinary course, therefore,
the Board would have liked to obtain
definite information about the method
of assessment of garden lands containing
pepper ~~in also~~ in North Kanara and also in Mysore and to ask the
Collr of S.Kanara to report definitely

what financial effect the concession granted in respect of the pepper gardens in Kumari villages will have if they have to be extended to other such gardens in the rest of the dt. As these references however would indefinitely delay a decision on the question and as there is the undoubted hardship that the ryots are finding it difficult to pay the garden rates in view of of the several factors mentioned by the Collr. the Board proceeds to submit its recommendations on the alternative proposals of the Collr.

4. Of the two proposals of the Collr. referred to in para 2 above the second has the merit of being in accord with the settlement principles which require that a land should bear the assessment appropriate to its soil classification ~~while the objection to the first proposal is that it goes counter to the principles of settlement by~~ The first proposal is open to the objection that it imposes rates which have no reference to the soil classification or the ascertained productivity of the lands. The Board does not consider that

of his report, the proposed special rates will be fair and not burdensome. The basic theory on which all settlement principles and practices are based is that the Govt. are entitled to a share in the produce of the land and in view of the peculiar circumstances of the garden lands in question, the imposition of special rates alone only will secure the due share of the Govt objections to that course should be not be allowed require consideration. In the circumstances, the Board fully supports the Collr's proposal in para 26 of his report and in the last two sentences of para 29 of his report and requests that the Govt. may be pleased to pass orders accordingly.

5. If however the Govt. are not prepared to pass orders at once, and if they consider that the further enquiries referred to in the concluding portion of para 3 above should be made the Board will take the necessary steps in that direction. The Commissioner will also inspect the villages himself and submit a note of inspection. The Board requests the early orders of the Govt. on this matter.

6. In his report read above the Collr. has referred only to 17 kumari villages, and has excluded the other four kumari villages viz., Tekkil, Timri, Panial and

with his letter Ref.No.A-5-783-38 d/ 17-4-38 showed that there are not pepper gardens either pure or mixed in the first three villages, while an extent of 2.28 and 22.28 acs. in Kilaikote village was shown as pure and mixed pepper gardens respectively. In his report Ref. A-5-783/38 d/ 22-3-38 and in para 7 of his report dt 17-4-38 referred to above the Collr. stated that in Tekkil no concession was required as there were no pepper gardens and that in the remaining three villages he had ordered the collection of land revenue as it was found during azmoish that the remission in these villages would be only very little. The Collr. is requested to report definitely whether there are or there are n pepper (pure or mixed) gardens in these villages and if there are, the financial result under either of his two proposals.

187 S1954

Ref.C.No.A5-5346/38. South Kanara Collector's Office,

Mangalore, 1st March 1939.

From

Sri Diwan Bahadur M. V. Vellodi, B.A.,

Collector of South Kanara.

The Secretary to the Board,

Land Revenue & Settlement,

M a d r a s.

Sir,

Assessment - Land Revenue - Kasargod Taluk - Kumari villages - Pepper gardens - Reduction of rate - Further report submitted,

******

Reference: Board's Ref.No.S.1578/38-9, dated 16.2.1939.

******

There are no pure or mixed pepper gardens in the village of Tekkil, Paniyal and Timri which would bear the ordinary dry rate or the special kumari rate proposed by me. In Kilaikote village, there is an extent of 24.96 acres of such gardens with an aggregate assessment of Rs,48.10.0. The financial effect of my proposals in respect of this village is as follows:

Present assessment.	Assessment at the ordinary dry rate. (2) Rs.	Difference (Col.1–2). (3) Rs.	Assessment at the special rate proposed. (4) Rs.	Difference (Col.1–4). (5) Rs.
48.10.0	20.13.0	27.13.0	21.13.0	26.13.0

2. In none of the 4 villages are there gardens which would bear the assessment at a rate lower than the present garden rate by reason of the exclusion of pepper vines.

3. I wish to clarify one more point contained in paragraph 3 of the Board's report to the Government. It has been remarked that it is not clear whether Appendix H to my report includes pepper gardens in other parts of the district which would be liable to a reduction of rate if the proposals made

in respect of kumari villages are applied to those gardens. As a matter of fact, statistics were collected in respect of all the taluks in the District relating to the pepper gardens including those which were registered as 'dry' before the resettlement and reclassified as garden at the resettlement. The figures shown against Mangalore and Puttur Taluks in Appendix H are all that relate to such cases found out on azmoish. In addition to these, a few such cases have since been discovered in the non-kumari villages of Kasargod Taluk of which the garden assessment is Rs.32.7.0 and the dry assessment would be Rs.11.15.0 (extent - 14.16 acres). As these cases are quite negligible and would not affect the financial results to an extent worthy to be taken notice of and as also my alternative proposals were confined only to the kumari villages no specific mention was made of them in the report.

For Collector.

1-3-39

Copy submitted to the Secretary to Government, Revenue Department, Madras.

189

C.F. 16.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..	21/3/39	
When copied ..	23/3/39	
When examined ..		
When signed ..	24/3/39	
When despatched.		

SUBJECT:— Assessment - Land Revenue - (South Kanara) Kasaragod Taluk - Kumari Villages - Pepper gardens - Reduction Proposals -

DES 25 MAR 1939

READ AGAIN ____ dated ____ 19____.

" " ____ " ____ 19____.

READ *ALSO*:— Ref C. No. H5. 5346/38

No. 1954 From the Coll of S. Kanara, No. ____, dated 1-3-1939-Q

" ____ " ____ " ____ " ____ 19____.

" ____ " ____ " ____ " ____ 19____.

Order / Resolution — Ms. / Rout. No. Ref S. 1578/38-Co. dated 21-3-1939.

Submitted to Hon Govt in Continuation of Bd's Ref S. 1578/38-Q & 16-2-39

As it is reported that the Kumari village of Kilaikote contains 24.96 acres of pure and mixed pepper gardens, the Bd requests that ~~this~~ the recommendations in respect of the other 17 Kumari villages may be applied to this village also.

In view of the ~~proposal~~ Bd's recommendations to apply the special rate on

Kp 179-1857

~~190~~ 190

~~The~~ considering that

in Kumari villages, the pepper

gardens in the other parts of the

st (20.46 acres in extent)

may be ignored.

20.8.39 Hall 20/3/39

Hall

20/3

To the Secretary to the
Govt Rev. Dept
Copy to the Collr of S. Kana

Revenue Department. 190(a)

C.F. 9

REMINDER. Board of Revenue Branch.

To The Secretary to the Board of Revenue

25 JUN 1938

OFFICE OF THE BOARD OF REVENUE Dept. 20 JUN 1938 MADRAS

I ~~have the honour to invite~~ am directed to invite attention to ~~invite~~

S. No. 1578/38-9, dated 16.2.38 and

to be informed, when this

to request ~~that the reply to may be posted~~

~~request that this reminder may be returned at once~~ with

~~information as to~~ orders of the Govt may be expected.

~~(1) the stage at which the matter now is,~~

~~(2) the date by which a reply may be expected, and~~

~~(3) the circumstances which have caused the delay.~~

Office Bd of Rev.

Station Madras

Dated 23.6.38

Signature. Krishnamma

Assistant Secretary

Designation

SUBJECT

2
23.6.38

Assessment - Land Rev - (South Canara). Kasaragod taluk - Kumari Villages Pepper gardens Reduction - proposals.

To The Board of Revenue

REPLY

The matter is under consideration and will be dealt with in due course.

28/6.

Under Secy to Govt
Rev Dept
28/6

24/6/38

S (suit)

Court may be reminded
necessary on 1-8-89.

141

5290-

Ref.C.No. A2-3346-3 .

South Kanara Collector's Office,
Mangalore, dated 31 - 3 - 1[illegible].

From

Khan Bahadur Sharif Ahmed Ali Sahib Bahadur, B.A.,
Collector of South Kanara.

To

The Secretary to the Board,
Land Revenue & Settlement,
Madras.

Sir,

Assessment - Land Revenue -(South Kanara) -Kasargod taluk - Kumari villages - Pepper gardens -reduction.

190 Ref: Board's Ref.S.No. 1578/38-10 dated 21-3-39.

The Board has in its reference cited above, recommended to the Government the application of the proposed concessions in the matter of the assessment on pepper gardens in the 17 kumari villages to Kilaikote village also. It follows therefore that the suspension of revenue ordered in respect of the 17 kumari villages should apply to that village as well. I am accordingly directing the Tahsildar, Kasargod to collect only the dry rate of assessment in respect of pepper gardens in Kilaikote village in the current fasli and to include the suspended revenue of this village in the total amount suspended in the fasli. I request that my action may be approved.

For Collector.

1.4.39.

1,79 Draft for Upper I
Assessment - Low
(Sankh Kumara) - Kasaragod
Taluk - Kumari Villages
Pepper gardens - Reduction

Ref 4 q (E) G.O. No RS 544 Rev dy 1-3-39 - Q.

Ref 1 C.S. 2982 from the Coll of S. Kanara
Ref C. No A5 - 5344/38 dy 31-3-39

17/4

Ref S. 2952/39-1 dy 17-4-39

DESPATCHED
17 APR 1939

Submitted to the Govt

2/. The Bd requests that
the Govt may be pleased
to approve the Collector's
action.

Rep
15/6

S6365

Sectt. II-15 (b)—15,006—20-12-38.

GOVERNMENT OF MADRAS

OFFICE OF THE BOARD OF REVENUE
13 JUL 1939
MADRAS

Received ..... 193 *Registered* 193

Abstract.

Assessment - Land Revenue - (South Kanara) - Pepper gardens - Reduction - Orders passed.

.....Revenue..... DEPARTMENT.

G.O. No. Ms.1719, dated the 11th July, 1939.

)SURES.

READ the following paper :—

G.O.No.544, Revenue, dated 1st March, 1939.
From the Board of Revenue, Refce.S.No.1578/38-9, dated 16th February, 1939.
From the Board of Revenue, S.No.1578/38-10, dated 21st March, 1939.
From the Board of Revenue, S.No.2982/39-1, dated 17th April, 1939.

ORDER.

In G.O.No.544, Revenue, dated 1st March, 1939, the collection of the amounts representing the difference between the garden rates and the dry rates of assessment in 17 kumari villages in the Kasargod taluk of the South Kanara district which had been suspended in faslis 1347 and 1348 pending a final decision on the general question of treating pep n that district as a dry crop, was postponed. This general questio as since been examined in consultation with the Collector of South anara and the Board of Revenue.

2. For the purpose of assessment, the pepper gardens in the South anara district can be divided into the following three classes:—

(a) pure pepper gardens;

(b) mixed pepper gardens which cannot be treated as gardens if pper is treated as a dry crop; and

(c) mixed

c) mixed pepper gardens which can be treated as gardens even if the pepper vine is eliminated from the list of garden crops, in view of their containing other garden crops.

The Collector of South Kanara has reported that at the prices now ruling for pepper the garden rates of assessment charged for this crop have become onerous to the ryot and has recommended that in view of this fact and of the fact that pepper is treated as a dry crop in the adjacent district of Malabar the rates now charged for this crop in South Kanara may be reduced. In this connection he has submitted the following two alternative proposals for consideration:--

(i) that the gardens mentioned in (a) above may be assessed to special kumari rates and those mentioned in (b) and (c) may be retained as 'garden' at one rate lower than the existing garden rates; or

(ii) that the gardens in (a) and (b) above may be transferred to 'dry' and those in (c) may be retained as 'garden' with an assessment at one rate lower than the existing garden rates, the lowest rate being left unaltered.

The Board of Revenue has recommended proposal (i) above on the ground that the imposition of the special rates mentioned therein will secure to the State its due share of the produce of the lands in question. The proposal recommended by the Board involves the introduction of a special 'Kumari' pepper rate not recognised in the scheme of settlement and it is considered therefore that the second proposal should be preferred. There are however no reasons for reducing the assessment on the gardens mentioned in class (c) by one rate since they qualify for registry as gardens irrespective of the pepper cultivation. The second proposal mentioned above is therefore accepted, subject to the modification that the lands mentioned in (c) above should continue to pay the existing garden rates.

These orders will apply not only to the Kumari villages but to the whole of the South Kanara district and will take effect from fasli 1349.

3. As regards the amounts the collection of which has already been suspended, the Board has in its Reference No.S.2982/39-1, dated 7th April, 1939 reported that the suspension ordered in G.O.No.544, Revenue dated 1st March,

t March, 1939 has also been applied to one more village, viz., Kilaikote,

d that the Collector has directed the collection of only the dry rates of assessment in respect of the pepper gardens in this village in fasli 1348. The action of the Collector is approved. The amounts the collection of which has been suspended in all these villages in faslis 1347 and 1348 will now be remitted.

(By Order of His Excellency the Governor)

B.G.Holdsworth,
Secretary to Government.

To the Board of Revenue.
,, Finance Department.
Copy to the Collector of South Kanara.

(True Copy)

Forwarded
(By Order)

Superintendent. 12/7

DRAFT FOR APPROVAL.

	Date.	Initials.
received for copying ..	2-7-39	
copied ..		
examined..		
signed ..		
When despatched.		

SUBJECT:— Assessment- Land Rev (South Kanara) - Pepper Gardens - Reduction — Orders passed - G.O. recorded.

READ AG _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO*:— Rec. 5346/38-A5

G.S. No. 10804 From the Coll. of S. Kanara No. _____, dated 2-12-1938.

G.S. ~~1954~~ 1982 " _____ " Rec. A5. 5346/38. " ~~1-3-1938~~ "

LF S. 1982 1955 " ~~Govt Rev~~ " G.O. No. 1719 Rev " 31-3-39.

Cf. ~~Order~~ Resolution (Ms.) Rout. No. 2067, dated 25-7-1939. 11-7-39

recorded.

7-39

Dy/ 11/7/39

A A

Asst

Papers put up

B.P. Pis 201 dt 28.7-25 (B)

Press 152 dt 21-11-35 (K)

Pis 1974 dt 21-6-37 (P)

Press 85 dt 3.7-34 (H)

L.O. 42 Rev. dt 5.1-38 (S)

B.P. Pis 6002 dt 22.2.34 (G)

Rangoon banks Committee report. (U)

Pis 1405 dt 205-31 (E)

H.P. Pis 9658 dt 4.4.38 (D)

Note file

Assessment:- Land Revenue (Skamara Kasaragod taluk- Kumari villages - pepper gardens - remission.

From

The Coll[r] of Skamara

To 30.12

Thro' Govt

AS (Retd)

Feb 1915

Please see the letter from the Coll[r] of Skamara at pp 31-35 of regarding the grant of remission in respect of pepper gardens in the Kumari villages of Kasaragod taluk.

The Coll[r] reports that pepper is harvested in the months of Jan[y] to Feby and that most of the crop had been harvested at the time of correspondence by the Insp[r]. He states that from the enquiries made by the D[y] Tah[r] of Tah[r], there is not a single village where a ryot has got more than 12 maunds per acre of pepper garden this year & that in many villages the yield ranges from ½ a maund to 6 maunds. It is also reported that the average yield of pepper per acre is back 40 maunds.

In the pepper gardens in Kumari villages

are deteriorating on the yield thus ~~H 32 + 33~~ H
year - is considerably below the average
the Govt[2] suggests that the remission
may take the shape of (1) the differe
between the garden & the dry assessment - H 33-34 J
in the cases of (a) lands registered as
garden which contain only pepper and
(b) lands registered as garden which
could have been registered as dry but
for the presence of pepper vines and
(2) a reduction in the garden rate
on lands which can still bear a
garden rate of assessment on account
of the presence of other garden crop
a total amount of remission involved
such be Rs 2,84,37,600 ---- H 34 J
S. 50 14 (5) (ii) lays down the rule ~~H 35~~ H 35 A 50 K & L
on which remission of revenue
on dry lands may be granted &
the grant of remission depends
on the average yield - The above
principle may be extended to the
case of pepper gardens in Kumari
villages. A. B. C. reported that the
yield could not be judged as the
crops had been harvested, & in
such circumstances the Govt is prepare
for the grant of remission may

Sanction.

4. In para 3 of his letter, the Coll[r] states that Rishes, in anticipation of the Board's sanction, closed the collection of land revenue in 3 near villages (Tirsi, Panial, & Kilan Kote) in the Remissions to be granted in them would be very little. The Coll[r]'s action may be approved.

Hall 3/5/38

4/3 4-35-4

5. In para 4 of his letter the Coll[r] states that if the Board orders, he would examine in detail the question regarding the treatment of pepper as a dry crop in the Dt of Malabar & would submit a report in due course. He asks whether the Coll[r] may be informed that he may submit the report in due course.

There is no need to consider this subject until either Govt make a reference or the ryots apply for the transfer.

While passing orders on the question of granting Remissions on account of the unprecedented floods of 1924 the Govt stated: "They observe that the settlement of Kanara was made on ex Remissions". They however granted the Remissions of assessment for that year on account of the damage for successive years. These related

[For other details of the floods in Kanara see paras 34-38 at pp 267-268 of the S. Kanara Rl below.]

22-4-38

and to wet lands (single & double crop) Records
the authority for the statt: in the above
G.O. that the settlement of S. Kanara was made
on RO Remissions was ~~called~~ questioned
and it was ultimately decided that
~~the question of~~ RO extension into the
forenoon settlements of the St. need be
undertaken to settle the point and
that the amendment to B.S.O. 13
which were then in contemplation and
which would draw prominent attention to
the question should be dropped. The Govt
agreed with the RD. Subsequently in 1927,
the Govt. sanctioned Remissions on a graduated
scale on the analogy of B.S.O 14-5(ii) in
respect of areca gardens affected by the
malabar pest. It will thus be seen that
Seasonal Remissions have been granted in
the past in the S. Kanara St. though only
under very exceptional circumstances.

Vide ref at
Mr 61-62 N F
Mr 68 N.F & Mr 70 N.F
of (R).

Vide also comm's refs
at Mr 71-72 N F (R)

Mr 74-75 cf.
para 2 and p 79 cf (R).

Mr 61-62 cf (P)

The next question for
Consideration is whether the circumstances
of the Kanara gardens now in question
are such as to merit Remission.
Remission is claimed on the grounds
(1) that like Malabar pepper
vines are treated as garden products
in S. Kanara and ~~the~~ trade duty

Mr 3-7 cf

areas from with pepper are assessed at
garden rates ranging from Rs 2 to 6 an
acre even ~~sooner~~ from the time they are
planted

(2) there has been an abnormal
decline in

(a) yield of the garden

(b) value of the produce.

As regards contention (1), it is
true that pepper vines in S. Kanara
are treated as garden products while
they are not known as garden crops in the
Malabar Dt. The reason for this is
given in ~~para~~ the S.S.O's report
dealing with the representation of the
ryots during the last sett. at p. 511 of
the S. Kanara sett. volume below. At the
time of last sett. and during it cocoanut
gardens planted with the vines were hanspa
to once to garden ~~tariff~~ irrespective of
the fact whether they had begun to bear
or not. This grievance was rectified
at the time of recent resett. when it
was directed that they shd be assessed
at garden rates only after they began to
bear. Even from the pet'r own statement
it will be seen that these gardens
are assessed at the ~~low~~ Middle ta- 5..

10.6.11
- p. 898 of the sett
Vol

D para 12 - p 136 (H) &
para 9 in (E)

if pest rate being Rs 8 & 7 (Resett. Rs 9/- & 7-14-0) Vide table in para 16-p8 (S

As regards contention (2) the collr's report at pp 31-35 deals with the matter in detail. From this report, it will appear that the yield has deteriorated. The lower price obtained is reported by the collr to be Rs 85/- a candy para 4 p 16 cf
of 20 maunds at p16 cf while the petrs say it is Rs 75/-. The price per maund may be taken to be about Rs 4/- a maund. ~~one dt. payable~~ ~~Rs, only Contract~~ The cultn. expenses are reported to be about Rs 30/- an acre. p 32 cf
It will therefore be seen that a garden assessed at Rs 6/- will be just able to pay the assessment if it yielded 9 maunds (per entrance 4 may be remitted already this is ∞) × old ro
- 9×4 = Rs 36 - Rs 30 (cultn. expens) = 6) rupees, leaving any balance to the ryot. A small balance will be left to the ryot if the yield was 12 maunds but it is reported that nowhere in these 17 villages did the produce exceed 12 maunds. The ryots grievance will therefore appear to be real. Para 3 of the collr's letter will however show that they have themselves to thank for this situation. It is reported that owing to the high prices which the crops fetched, unsuitable lands were taken up for cultn. and that when prices went down details of cultn. were neglected.

Before getting Talvi's report after six months the Collr remarked in para 3 of his report of 1.3.38 that the decrease in the yield of pepper was due to the ryots neglect in keeping the vines clear of weeds. Para 3 of his present report shows that he has changed his opinion. hm p 16 cf

p 32 cf Not adequate

It would therefore appear that the case of the pepper gardens in the Kumari lands is not exactly like those of the areca gardens affected by Mahali disease which were granted Remission in 1927. Remission is claimed in these cases not on account of any adverse seasonal cond^n. a natural calamity but purely owing to fall in the price for orders therefore whether the Board will recommend the grant of Remission. As pointed out by the Coll. the Land Rev committee recommended the Removal of pepper from the list of garden products in S. Kanara.

this is not right. Coll's report and the list attached to it indicate general failure of the crop. the yield is shown to be so low that even if the price had not fallen there would be a case for remission now

Sub para (3) p42 N.F. (U)

A

As regards the method of grant any concession, it seems that the Coll's suggestion is the best in the circumstances. A more a less similar arrangement was decided to be followed in the case of the garden lands in Malabar which were found to be highly assessed on account of the principle of "adjoining garden rate" being followed strictly.

A p49-59 of (G)

The petn. claims Remission for Kumari also. The Coll. has not offered any remarks on this. The Kumari assessment is only nominal and no Remission appears called for. For the

para 17 (b) at p7 of B.

X as 3, 2 & 1 are ag

wd 30/9

A.— Accg to the Collr's report the ordinary crop is 40 maunds an acre / p 33 c.f.
and only in 3 villages have some gardens realised 12
maunds. In so many as 17 villages the ort turn is
from 1/2 maund to 6 maunds. In the case of a large majority
of the gardens the yield is 1/6 th or less of the
ordinary yield and in the case of the rest
between 1/3 rd and 1/6 th. In Collr's opinion the
value of the yield in many villages would not go / p 32 c.f — para 3 (penultimate sentence)
anywhere near the average cultivation expenses.
It is not clear then how he could recommend remission
of dry — which means levy of dry assessment even where
the yield is half a maund against 40 maunds, that
is, practically nil. On the other hand where 12
maunds have been realised, the ryot will have
net income of Rs 18 after meeting the cultivation
expenses (Rs 12 x 4 — 30) and he ought to be able
to pay from it something more than the dry
assessment. The difference between the two classes
(a) and 1 (b) proposed by the Collr is not clear. When
effer vines are excluded both the classes of land
would remain dry. In regard to class 2 proposed by the
Collr he does not propose the rate to be adopted; while
making any mention of the rate he has taken
out the amount of remission. Apparently
he means that the gardens which contain
other garden trees which by themselves would entitle the field to reg is
shd be reduced by one
taram. There is no reason why a different procedure
shd be adopted now from the one ordered by Govt

(P) — ff. 61 & 62 cf. last year in respect of the general loss of areca in some of the talukes of S. Kanara in 1736 on account of the Mahali pest. In that case also there were gardens which were not purely areca gardens but contained coconut and jaells, also. The yield also varied from not only in villages but also in individual fs because there was spraying in some gardens in advance and the damage there was not so heavy as in gardens not sprayed. The only difference is that areca being plucked not at one stretch like pepper but at 3 or 4 seasons there were crops present for inspection during ar moish but in this case all the pepper had been harvested before ar moish. In view, however, of the Coll's report that extensive enquiries were made and the ~~results~~ figures tabulated are the result of an inspection of the general Condition of the gardens and local enquiries, the yield as now ascertained of each garden may be accepted as correct and the same a scale of remission similar to the one adopted for areca gardens may be recommended. At the rate of Rs 4 a maund, the ryot must get 7½ maunds an acre to meet his cultivation expenses (Rs 30). Where the yield is only 7½ maunds an acre or less he will have received no return whatever from the garden and as no dry cultivation is possible in a pepper garden the entire assessment will

have to be remitted. taking 100, 40 annas as
ere as the equivalent of 12 annas, 7½ annas
annas to 2¼ annas. In round figure the
following two scales of remission may be
recommended:

(1) where the yield is 2 annas or less — 100 %

(2) —— do —— between 4 and 2 annas — 60 %

I suggest 50 %. If remission is dropped as three lines. But the p. see at end.

The rate for the latter class given in the BSO 4-para 5 (ii) is 50 to 75 % but considering the high cost of Cultivation and the great fall in prices 60 % is suggested instead of the minimum 50 % possible to avoid hardship in very many cases.

I don't think this is necessary, as the fall in prices has already been allowed for by a general remission = 6 ¼ Appendix below Rs. two dates.

In the case of gardens containing other garden trees which by themselves would entitle the lands to the registry as garden no remission need be recommended as the diffce in rate, if any, on acct of the pepper vines will not be appreciable. In respect of gardens containing other garden trees but not of sufficient no. for registry as garden without the pepper vines, the two scales mentioned above may be adopted where the not income from those trees is ~~not~~ inappreciable; remission being refused in other cases.

B. 'Kumari' lands are assessed at 3 rates; Viz, 0-1-0, 0-2-0 and 0-3-0. They are cultivated once in 7 or 8 years and the crop raised generally is 'dry paddy'. Pepper gardens which are were mostly 'Kumari' lands which before but on acct of permanent occupation they were converted to ordinary dry and then to garden because of the pepper vines. The ~~loss of~~ failure of pepper

(S) — p. 10, topmost sentence.

~~then~~ crop has nothing to do with ['Kumari'] land and the petitioners who apply for remission of Kumari assmt have not given any reason for it and the Collr also makes no reference to it in his report. It may be pointed out to the Govt that no reason has been shown for the remission of 'Kumari' assmts and there is no need for it.

hab
3/5/38.

The proposal is to grant remission as per Sec 14(5) to registered farmers in 17 villages of Karaipoo Tk. Thanjavur Dt. This is a local calamity & the remission if any to be granted is to be governed by the provisions of Sec 14(10). The case from the year when the rabi pest attacked every farmer in certain taluks of the Dt. The Govt dispensed with enquiry as to the total loss sustained by individuals and their ability to pay the revenue. Vide para 3 of p 61 of P.

In this case the reason for the low yields can not be fully explained, & the Govt (p 16 of) was of prima facie view & hence this it was due to pestilence etc. We have points out p 3

[illegible] the [illegible] of [illegible]
[illegible] reduced the [illegible] available to
keep their [illegible] under efficient cultivation
and the consequence is yields have
greatly decreased. This estimate of the yields
has not been an easy one, but a
careful enquiries by the Sub & Dy. Sub.

It will be observed from the foregoing
that the valuable source of the Income
is not low yields, but low prices
and / this is very Overvalue.
Rule No. 14 can be applied in this
case at all.

In his first letter the Govt. stated
that their farms were leased by them
"Jabesan" on a net rent of
one years out of every five years
the basis of assessment (i.e. 5 years ass't).

5 years ass't may be above Rs 30
Rich 7½ lands of pepper 15. Be
Applicant to pay. This consideration
is not relevant if Rule 14 is to be
applied, but it is to be relevant if
the Govt. accepted of giving Rent
concession not known by the Rule.
Some of their tenants may be family
big landlords with other resources
& their may be no need to compensate
them when their investments in pepper go

Remote under the heading is presumably the authority for this — GO. 912/27.

In such cases as this the Landlord duly to the Corporation is properly carried out & such necessary advances to their tenants for the purpose.

Under the Irish Land Act the Corporation tells the Tenant & the Commissioners if the Tenant has any legal claim against the Corporation for any thing done & not done & also whether necessary. The Commissioners then decide whether the Corporation should be compelled to do it or not.

There may be a good case for interfering the Municipal Corporations of Ireland & removing the power from the Corporations & handing over to Trustees. There is at least a case for asking the Commissioners to enquire into the Corporations & their powers & duties.

As stated above I do not think the Act can be appropriately applied to this case. Though as both parties desire it the Commissioners should

proposal said it is also more particularly
objected in / Board if any other plan
can be suggested if not Board cannot
adopt recommend any succession
But it seems to me, a temporary
introduction of the Bajai basis proposal
- if this limited area & may create
difficulties which fall if the Dr
Ch the whole / Board limit, as
has been made out.

The question of P. Rs / this Case
been marked to the Revd Bro (R)
two Goodwins & the Wingfield Streets. as
if this were Dig Canal. The question
is respectively.

circumstances of pepper cultivation in S. Kanara but the system of subletting described in §. 2 of p. 15 Cf. suggests that it is rather a gamble at best; even if that is not the universal practice. Of course pepper was knocked very badly not long ago by the operations of the Shakespeare group in London, & I suppose prices have not recovered from that. There seems to have been over-production as well from the account at p. 32 Cf.

The Collr's scheme of remission is generous, I think; & would certainly pave the way for agitation to convert those gardens to dry. M, will remember the validity of the case for that as presented to the Manjoribanks Committee.

This is not a withforced calamity nor even a local "calamity," as I see it; no more so than the great fall in groundnut prices was to S. Arcot in 1934.

I think we may push the facts, as far as they have been ascertained, & Collr's proposal before Govt. & leave it to them to be generous if they are so disposed — & can afford to be; with ref. to the Note under the heading to BSO 14 (corr. slip 1, 32)

Though it is true that in which it differs from a normal year is the existence of what is called 'economic depression' it has to be noticed that this was in 1931 before the Govt. embarked on their policy of granting annual remissions though it is certain that a special Govt. officer was deputed to the area.

12/1

(13)

71.

State of the crop.

If the crop this year were really bad enough to be regarded as an absolute failure I think the petitioners would have taken care to state in their petition what the causes are. There is no direct statement of them. The nearest approach to it is in para 14 where they say that owing to the steady depreciation in prices the ryots have been unable to get the cost of maintenance of most of the gardens. The petition contains plenty of other detail and we may reasonably say that if there had been any causes for a poor crop, these would not have been omitted. The Collector's enquiries have not established anything reliable on this point largely because

Please send the Lancashire report. 8/5

Please comply with M3's request without further delay - to enable him to write. I do not know why this has been sent to me in this incomplete state.

10.5.38

Note do 1. This is not the first case of this kind. The file was not returned to me, after M3 wrote on 6th as it should have been. Will IA please see me about this to-day after M3's request has been complied with.

IA.

The report is at P 39.44 M3 of 10.

M3.

Please send up B.P. Hillyard of 2 A 34.

2
11/5

IS

BP in 1405 of 2.5.38 is submitted to Sir E.

M3
IS

PRO

Rough ___ li cost from which li given in
4 li Note 6 Box 4 even was
Economic depression' it has to be noticed
that this was ~~in~~ 1931 before the Govt.
Authorities ~~on~~ this policy & granting
annual remissions known to medium &

(13)

71.

tate of the crop.

- If the crop this year were really bad enough
o be regarded as an absolute failure I think the
etitioners would have taken care to state in their
etition what the causes are. There is no direct
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he petition contains plenty of other detail and we
may reasonably say that if there had been any causes
for a poor crop, these would not have been omitted.
The Collector's enquiries have not established
anything reliable on this point largely because
there was no crop to see and he had no one to ask

Roy[illegible] Li case from which Li derives his
g[illegible] Note 6 Bro 14 even was
Economic depression' it has to be noticed
that this was after 1931 before the Govt.
embarked on their policy of framing
annual missions through the medium of
a special Govt. officer to the Resy
Area.

12/5.

(13)

71.

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or a poor crop, these would not have been omitted.
he Collector's enquiries have not established
nything reliable on this point largely because
here was no crop to see and he had no one to a
except

will not recover by the time they have to pay the assessment. And so on for those of the following 3 years. For these reasons I think that we may safely say that the crop was a moderate one, not justifying any remission on the ground of its own poorness and that this petition has been put in because of a marked fall in the price of pepper or to expedite action on the recommendation of the Marjoribanks Committee's report

Fall in prices

The date on which the Collector received the petition (Feb.4th) was in the middle of the harvest - which suggests that those registered holders who had to pay assessment from the sale of the crop this year had by then discovered that the price of pepper had fallen substantially. The Collector only makes one reference to the price, viz., in para 4 of his report dated 1-3-38, when he states that it was then Rs.85/- a candy. This is not much different from what petitioners stated viz., Rs.80 and Rs.75 a candy. The Collector should have traced the fall in prices and stated on what price the present assessment is based. The petitioners say that the price was Rs. 700 a candy in 1930 but the assessment which is being charged this year as decided in G.O. 2662 Press d/21-12-37 is that which was paid at the original settlement i.e about 1902, so we need to know the price of pepper in 1902. If it was Rs.700 a candy, then I should say

that the combination of a very large fall in the price of this commodity with the moderate yield justifi Government assisting those who have to pay the as... ment by selling the produce, and that Government might well do so by reducing their own claim which happens to have been fixed high merely because the land produced this particular valuable cron.. If however the price in 1902 was much nearer Rs.85 than Rs.700 I can not see any justification for this claim.

Introduction of the recommendation by the Marjoribanks Committee.

There may be villages other than those concerned in this petition in which lands are classed as garden merely because pepper is grown in them. I have no experience of this classification; B.S.O.1 = 7 has never indicated its existence to me till now. But M.2 and J.S. appear to be agreed that re-classification requires examination before introduction. Going throu the papers I have come across some remarks which sugge caution, e.g.-"Most of the permanent cultivation found on warg kumaris consists of excellent pepper gardens" and

n the Malabar District, for reasons which do not ...37 of B.P. L.R.& Sett 85 Press d 3-5-34 H

nly to South Kanara, the Government demand was mited to a smaller percentage of the net produce ...2 of G.O.42 Rev. d 5-1-35 S

an elsewhere". Hence I agree that the re- assification should not be introduced without enquiry. e simplicity of the recommendation suggests that not

much enquiry is necessary but it must be more than the very imperfect enquiry made by the Collector for the purpose of this petition. For this reason it would be a mistake to recommend remission for 1347 as the Collector has done, in a form which suggests that it will be continued permanently.

Recommendation.

I agree with C.2's recommendation at X on 5 n.f., but would report the price of pepper in 902 and, if this justifies remission, recommend some annas per rupee off the assessments. I would also suggest an enquiry into the recommendation of the Marjoribanks Committee. The misleading statements in the petition include one in para 8 that these lands are still assessed at garden rates directly the pepper vine is planted.

Rs 15/5

I agree

17.5.38

SECY.
18 MAY 38

Please see my remarks at p. 21 above.. Information regarding the price of pepper in the year 1802 is not available either in this Office or in the Office of the Director of Industries. (See ~~p. 3~~ Remarks at p. 3 & 6 for orders as to the ~~records~~ lines on which the BOI recommended that ~~the~~ work should be made of the fort.

16/V
26.5.31

M's Remarks at p. 18 above and at p. 21 above under the head "Recommendation"

Mr. Wood's note book has been referred to. It shows that the yields in the Wynaad are about 5 cwt. per acre up to 5 cwt; in the low country 2 to 3 cwt. is stated to be a good yield.

Two further publications throwing light on the matter were obtained:- viz - a bulletin of the Agri. Deptt. on Pepper culti on the West Coast & Sir George Watt's Commercial products of India". Please see the section headed "Economic Aspect" p. 8 of the bulletin. in the former publication. The cost of cultiv: is stated to be about Rs 150/. to bring an acre of pepper garden from the planting to the bearing stage and ~~that~~ the annual

recurring expenditure is/ Comparatively nil
Noted to be.
the Collr's estimate of Rs 300-350 cr
-ore & Rs 30 recurring expenditure would
in comparison appear to be exaggerated.
As regards the yield, an average garden
is said to produce easily 500 m. m. of green
pepper. This is stated to be equal to 300 lbs
dry pepper whereas accg. to R. Coverdale's note
book 1 m. m. of green pepper weighs 1 lb when
D. A comparison of these estimates with
the Collr's Estimate is difficult because the
latter estimate are in mauns (apparently of
green pepper) whereas the estimated yield of green pepper
is given in m. m.'s in the bulletin.
The maund referred to in the Collr's letter
appears however not to be only the local
maund and not the imperial maund.
According to R. Coverdale's note book the following
is the table of local weights in Mangalore :-

24 Tolas = 1 Seer
48 Seer = 1 maund
20 maunds = 1 Candy.

Taking 1 lb = 38·88 tolas as given in R. Coverdale's
note book 1 maund = $\frac{29.6}{30}$ lbs nearly. 40 m.s
estimated
the yield on 1 acre is thus equal to 40 × 29.6
1184 lbs. The Collr's estimate appears to relate
to green pepper.

As regards price in 1902 please
see I. 901 a Sir G Farrer's note book. It

is stated that in the year 1901-02
13,589,172 lb. Velvet R 48,01,554 were exported
from Tuticorin to 0-5-8 a lb. or Rs 210/- a/candy
Rangalore
593 lbs. Deducting about 25% for cartage, freight
etc. the price obtained by exports may be
assumed to be $\frac{100}{125} \times 210 = 168$ or Rs 160
in round figs. The present price is reported
to be Rs 80 - 70 a candy.

It is difficult to obtain any
exclusive decision owing to the varying
standards taken into account. If accurate
particulars are required the collr. will have
to be addressed again drawing his attention
to the details given above. For orders whether
it is req. or whether a report may be
submd. to the Govt on the lines of
Z's remarks marked + at p. 15 above

Of course. It is
true that No Less
agreed to. It is
difficult of the way
which it can be
ascertained &
have been done
till taken a decision.
Put up a draft of
the

Draft submitted

/M
10-5-38 hal
3/6
3/6/5

JS
AS (Sec)
under 2 15 dh
11/6 - 11/6

AS (Sec)

Draft of the first has been issued. For orders whether copy of JS at p 24 above. The file may be submitted to the Full Board.

/M
0-6-38 hal
10/6
10/6

(M+2) 11/6
M-3

M=1

It is evident that the Collector is using the local manual. I should have thought that, in official reports, this is not allowed without conversion into the standard manual for the understanding of all who are not local men.

2
14/6/38

16.6.38

[Petition and m/s 1578/38-S & 31-5-38 pp 49-51 cf
Reply from Govt m 6484] pp 53-55

AS (Sell)
Please see the Govt memo at pp 53-55 cf. AS (Sell)

2. Draft reply to the Govt is submitted

AS (Sell)
1/8/38
J.S

AS (Sell)

[S 8787 and S 9440 from the Collr pp 61-63 cf
S. Kamara]:

A.S (Sell)

Please see the letters from the Collr of S. Kamara at pp 61-63 cf
the papers referred to by the Collr
may not be available.
Madras Record office. The l
may be forwarded to the M.R.O
a request to trace and for
papers with connected secn
Draft submitted

Ref. A5-5346-38

Mangalore,

27th October 1938.

My dear Muir,

Assessment - Land Revenue - (South Kanara) -

Kumari Villages - suspension.

#61-634 My letters Ref. A5-5346-38 dated 4th and 10th Oct =

Please see my two letters cited above. I had ~~as~~ requested the supply of copies of certain previous orders on the subject of pepper. Will you please send them to me quickly?

Yours sincerely,

M. V. Wallace.

Please see the D.O. from the Coll. of S. Kanara above.

The Curator Madras Record office has been requested to furnish the papers called for ~~requested~~ P65 for by the Coll. The Coll may be informed accordingly. The following D.O. reply is subd for approval.

D 0640
2.11.38

My dear Vellodi,

Assessment - Land Revenue - South Kanara) - Kumari Villages - suspension - your D.O. of 27.10.38.

I am to inform you that the Curator, Madras Record office has been requested to furnish the papers referred to by you. They will be forwarded to you when received.

Yours Sincerely,

Sd/-
1/11

Sri Rao Bahadur
M.U. Vellodi, B.A.,
Coll of South Kanara

A reply to the Exchange reminder received from Govt is also submitted for approval.

2.11.38.
Sd/-
31/10

Sd/-
31

Approved
Sd/-
2-NOV1938.

Compared
Sd/-
2.11

T. M (reminder) for approval.

From

The Assistant Secretary
Bd of Rev.

To

The Curator
Madras Record office

Assessment- Land Rev-
South Kanara) - Kumari Villages -
Upper Gardens- remission - Bd's
Rf S. 1578/38-7 dt 21-10-38.

Please expedite the despatch
the papers called for in the
Bd's Ref- ~~[redacted]~~ quoted above.

10.38
10/11
10/11/38

C.F. 304—500 Bks.—20-4-38.

OFFICE OF THE Bd of Rev

Dated 11/11/38 193

Hours Minutes.

TELEPHONIC MESSAGE

From

The Asst Curator. M.G.O.

To

The Asst Secy. Bd of Rev

Ref. My memo my date re papers called for Bd's reference S. 1578/38. & 21/W/38. Assessment of Pepper Sandemans Malabar.

Some of the papers collected in connection with the Bd's reference cited above are in need of repairs. They will be sent as soon as mended.

11/11

To A.S (S.W)

A.S (Self) Pl. see the T.M at p29 ntf and the reply at p31 ntf. The receipt of the records may be awaited.

17/11/38

17/11

Memorial from Landholders & Tenants of South Kanara received by me on 21/11/38

They report that East has refused remission on the dry land. I have just attempted to deal with this & the other question of remission on the garden land as it is fully subject.

27/11/38

To A.S (S.W)

Please see the memorial at p67 ntf and its enclosure at pp71-74 ntf presented to the D.R. Commissioner by the Landholders and tenants of South Kanara. The enclosure, viz. a copy of the memorial presented to the Collr of South Kanara deals more with the necessity of excluding pepper from garden

and assessing Pepper gardens at any rates when the question of paying the year's assessment. This general question is now under examination by the Cess. This report may be awaited.

As the memorialists have put in memorial to the Cess as well, the Cess may be requested to take the action with regard to the ~~petitioners~~ memorialists' grievance that there is no chance of their being able to meet this demand.

No action is necessary on the It may be added on to the file.

2/12/38 — Kas 2/12/38

9/12 — 1/12

Assessment - Land Revenue - (S.Kanara) - Kumari village - Papper gardens - Concessions.

Issued as Ref. No.M.1578/38-6, D/2-8-38. S.10804/38. from the Collr. of S.Kanara.)

To A.S. (Sett.)

Please see the letter from the Collr. of S.Kanara at pp.87-107 c.f. in which he has traced the history of pepper gardens in S.Kanara and Malabar and has made definite proposals regarding the treatment of pepper gardens in the S.Kanara district.

2. The Collr. has dealt exhaustively with the history of pepper assessments in Malabar and S.Kanara and a summary of his observations, conclusions and recommendations is given below:--

(1) The agitation for reduction of assessment on pepper gardens is due to (i) the fall in the price of pepper as revealed in the chart at para (7) and (ii) the very high expenses of cultivation.

(2) In S.Kanara pepper was not taken as a 'garden' crop at the time of the classification of lands prior to settlement and the sett. party followed the Malabar classification under which coconut, areca and jack were only treated as garden crops. The Govt., however in passing orders on the sett. proposals

in their order 757 Rev dy 25.8.1902
directed that in S.Kanara the tamarind mango, palmyrah and pepper should be treated as garden products.

South Kanara Vol put up - H 291, 292 para 7

(3) Apparently the treatment of pepper as a garden crop is based on the treatment of the crop as such in N.Kanara dt. (in Bombay Presidency).

(4) All gardens in S.Kanara were not ordered at the original settlement to be reclassified in accordance with the directions referred to in (2) above. Only those gardens which were inspected on appeal were to be reclassified on the revised principles as well as garden betta. Owing to this order, there was no appreciable changes in the classification made by the Sett. Party as there were no pure pepper gardens in the Kumari villages except perhaps in the Kumari villages of Kasaragod taluk

(5) Unlike in the rest of the dt. power was reserved in the settlement notification to change the classification of Kumari lands in Kumari villages when they were brought under permanent occupation as wet, dry or garden during the currency of the settlement and impose the appropriate rates of assessment. While therefore in other parts of the dt. there was no reclassification during the currency of the sett. it was carried out in respect of kumari lands in the Kumari villages and in effecting the reclassification to garden the pepper vine, tamarind and mango were also taken as garden products. Further, the Govt. directed, in spite of protest that pepper gardens in the Kumari villages should be assessed at garden rates from the time of planting

and no concession was allowed for the period before the crop began to yield.

(6) The grouping of the villages has resulted in the anomaly that better yielding pepper gardens are assessed at lower rates.

(7) In spite of these handicaps large areas were laid out for pepper cultivation in the Kumari villages owing to the phenomenal rise in the price of pepper since 1926 and no pain or expenses were spared to increase the area under the crop. Due to the present fall in prices, there has been no new planting.

(8) The area of pepper garden in the dt. (including mixed gardens) is 11,566 acs. of which 1168 acs. have gone waste. The pepper gardens are generally let on lease during the last 20 years, the kind of lease most in vogue is for the tenant to take the yild and pay the assessment for the first ten years the landlord in the 11th year, the tenant again from the 12-15th year, the landlord again in the 16th year and so on. The kist is paid only by him (tenant or land lord) who takes the yield

(9). The normal yield of pepper is very difficult to calculate. In the Agri. Station at Talliparamba it varied from 3 lbs. an acre in 1933 to 363 lbs in 1919. The normal yield may however be taken at 6 mds. (about 178 lbs).

(10) The cost of cultivation per acre is estimated at Rs.70-8-0. an acre for laying out a garden and planting the

an acre each year. If the cultivator contributes his own labour the initial expenses will be only Rs.30/-.

(11) Capital for the above is usual- raised by loans from the money lender who in return invariably insists on the cultivator selling his pepper to him at concessional rates (about Rs.20 less for a candy). He (the money lender) advances much less than the amount shown in the pro-note, - Rs.60/- for Rs.100/- in the promote. Owing to this handicap, many cultivators sell away their crop before the harvest.

para 17-Mr 98 C/F

(12) Another difficulty is that gardens which have gone out of such cultivation are transferred to dry under the terms of the resett. notification only when it is due to causes beyond the ryots' control and only in respect of whole survey fields or sub-division. Extinct gardens still bear the garden rates because they are not full survey nos. or sub-divisions.- the extent of such lands is 1162 acs.

para 18-Mr 98-99 C/F

The same rule applies to Coconut and areca and other gardens. The principle is that so long as the adaptability of the land for garden cultivation remains unimpaired, the rate imposed at Resett or Revett with refce to the no & quality of bearing trees then must continue. When pepper decays as when it is for the ryot to plant fresh posts and fresh pepper, just as he renews 17-Mr 99 C/F Coco & areca & jack plantains in other gardens periodically. MS

(13) The Kumari villages alone were resurveyed and the landholders had to pa resurvey charges amounting to Rs.59,217-1 This was a great strain on the landholde who were hardhit by the fall in prices.

(14) In Malabar, soon after the British occupation the pepper vine was taxed and an export duty was levied. In 1806 the tax on pepper vines and the export duty were temporarily abolished. In 1827 the Govt. ordered that they woul ot revive the tax on the pepper vines.

The export duty was continued - it is not definitely known till what date. The question of the assessment to be levied on pepper gardens in Malabar was considered at the time of the original sett. and it was ultimately decided to assess them at dry rates. The reasons given in support of this proposal by Mr. Parsons the S.S.O. ~~was~~ were

(1) that pepper was grown only in limited areas and may therefore be said to be only a local product (2) pepper was a special crop and not a food crop and cannot therefore be taken as standard (3) the price of pepper had varied so much that it would be impossible to fix a fair commutation rate and (4) it was not feasible to base assessment on the crop in ~~the~~ its then languishing condition.

(15) It is inferred that the Kumari villages originally belonged to N.Malabar and the proclamation of 1806 ratified in 1827 under which tax on pepper vines was abolished should have applied to the Kumari villages also and the same treatment should have been given to the pepper gardens there as in Malabar.

(16) The equivalent of 10 coconut = 40 pepper vines per acre no longer holds good as the income from the former is estimated at Rs.5-10 whereas that from the latter is only Rs.3-12-0.

In the circumstances summarized above the Collr. concludes that the continuance of pepper cultivation with assessment at garden rates is difficult and that the owners of pepper gardens as well as those engaged in the actual cultivation of pepper deserve relief. The following are his recommendations:--

(1) The report of Mr. Parsons showed that in Malabar it was intended to assess pepper garden, at 12 as. and 1 Re. dry rates. It is not known what are the actual rates of assessment and statements may be obtained from Malabar for purposes of comparison if necessary. The existing garden rates and the corresponding dry rates for the existing area of pepper garden, in S. Kanara are as follows:--

Existing Garden rates.

Rate	Extent.
1.2	1401.03
2.4	3320.43
3.6	2200.06
4.8	2078.95
5.10	598.59
6.12	20.07
7.14	3.01

Dry rates.

Pure pepper gardens.

Rate	Extent.
0.4.0	54.23
0.6.0	1004.06
0.8.0	6689.15
0.12.0	1589.44
1.0.0	284.24
1.2.0	—
1.4.0	1.02

Mixed gardens.

1.2	140.16
2.4	986.56
3.6	343.56
4.8	0.30
4.8	281.89
5.10	62,61
6.12	14,16
7.14	1.85
0.6.0	377.46
0.8.0	738.93
0.12.0	486.94
1.0.0	62.53
1.4.0	4.88

The Collr. considers that in spite of the several difficulties in pepper cultivation the lands can afford to pay higher assessments than the dry rates. In his opinion therefore the adoption of the dry rates according to the soil classification is not the right thing to do. He considers that pepper cultivation in Kumari villages may be dealt with as three pepper groups formed and special and special rates of Re.1/- an acre for 1st group villages, Rs.0-14-0 for second group villages and 0-12-0 for III group villages may be imposed irrespective of the soil classification in respect of pure pepper gardens. As regards mixed gardens, he proposes that they may be assessed at a rate lower than the one they now bear - the lowest rate being Rs.1-2-0.

The financial result of the Collr's proposal is:--

	Present Assessment.	Assessment under the proposal.	Diffece.
Pure Pepper gardens.	29,353-12.	9,087-3.	-20266-9.
Mixed gardens.	5835-10.	4060-1.	-1775-13
Total.	35189-10	13147-4.	-22042-6.

If, however, it is decided to levy dry rates only on all gardens but those which contain other garden trees sufficient to justify their retention as garden and to impose the next lower garden rates on the latter class of gardens (except the lowest 1-2 be retained) the result will be:

	Present assessment.	Revised Assessment.	Difference.
Pure pepper gardens to be assessed at dry rates.	29353-12-0	5212-0-0	-24141-12-0
Mixed gardens to be retained as gardens at the next lower garden rate.	1040- 3-0	739-4-0	- 300-15-0
Mixed gardens to be assessed at dry rates.	4795-11-0	944-13-0	-3850-14-0
	35189-10-0	6896- 1-0	-28293- 9-0

3. No detailed remarks seem called for on the Collr's report, in preparing which all available materials have been pressed into service. Point (15) is a good one and gives a moral claim for the reduction of the gardens assessment in the case of the pepper garden in S.Kanara. In fact, in the memorial at p.72 c.f. the ryots put in a similar plea and say that South Kasaragod is even now a Malayalam country and treated as such in documents and affidavits. In view of the above, and the other strong evidence gathered by the Collr. in favour of a reduttion of assessment and in view also of the recommendation of the Manjeshwaram Committee, it seems equitable to accept either of the two alternatives suggested by the Collr. From the statistics gathered by the Collr. it would appear that all the arguments adduced by Mr. Parsons against assessing pepper gardens at special rates apply equally to S.Kanara though at the time of the last settlement. Mr. Conchman reported that the request of

the reason for the Collr's inference that the 39 odd 17 Kumari villages must once have formed part of N.Malabar in 1806 at the time of the Malabar peravalanadu does not seem correct. The Dy Comm's report relied on by him refers only to the transfer of 5 villages from Malabar to S.Kanara. As may be seen from the map (N) the Kumari villages extend up to the Chandragiri river in the north and it appears hardly likely that if all this country was taken over from Malabar, the Dy Comr would have said that only 5 villages in the South were taken over. The Chandragiri river has, it is true, long been recognised as the northern boundary of the Malayalam speaking area but without records in support it cannot be said that it formed the northern boundary of the administrative district known as Malabar district in 1806. has

p.102 c/f, para 23

S.R vol p.158

x (3) on p42 N.F. (V)

para 22 - p101 of

para 14 - p 511 of

the case has made out a good case for the exclusion of pepper vines from the list of garden trees and the transfer of the pepper gardens to dry. This may be recommended to Govt.
As regards revision of rates, please see note
D. Law has

landholders was not [illegible] the alternative proposals submitted by the Collr. the first will appear to be more justified and will result in less loss to the Govt. than the other.

Para 29. Please see note below.
Para 30 (+para 26). The proposal is reasonable and may be appd. has —

The proposals in paras 29 and 30 may it seems be supported.

For orders.

4/- In the above proposals the Collr. has taken into account 17 villages only out of 21 Kumari villages. The remaining four villages are Tekkil, Tumri, Panial and Kalaikote. The statement at pp 37 & 39 cf. show that in the first three villages there are no pepper gardens either pure or mixed. In Kalaikote an extent of 24.91 acs. was shown as pure & mixed pepper gardens in the above statts. In his report at p 27 cf. and in para 7 at p 34 cf. the Collr. stated that in Tekkil no concession will be required as there were no pepper gardens and that in the remaining 3 villages he had ordered the Collr. of land revenue as it was found during agnosis that the remission in these villages would be only very little. To make sure of the position, the Collr. may be asked to state definitely whether there are or there are not pepper (pure or mixed) gardens in these four villages.

This may be done has

Pp 121, 125 & 129 c.f

It may be seen from the statts Gj, Gj-2 and Gj-3 that the areas covered by the garden rates Rs 6-12-0 and 7-14-0 are small and may be ignored. Statts Gj1 and Gj 3 likewise show that the dry rates 0-4-0, 1-2-0 and 1-4-0 relate to comparatively small areas and may be left out of consideration. The question is whether in the

Pp 123 & 127 ..

— of the garden rates Rs 1-2-0 to 5-10-0 the
ett dry rates of the corresponding soil classificahi
-6-0 to Re 1 shd be charged or the special
ate of 0-12-0 to Re 1 as proposed by the Collr.
e following reasons favour the former course:
(1) The Collr's report shows that there is no reason
adopt a different treatment from that in Malabar
nd to discriminate against the pepper growers of
asaragod. There are no special rates in Malab
r pepper lands but the dry rates levied at
ett accg to the original soil classificahn are
harged.
(2) It is not definitely stated by the Collr that the Ordinary
ry lands in the Kumari and other villages yield
lesser net income per acre than those on
hich pepper is grown and he has given no
pecific reason why the pepper lands shdld
ear a higher rate.
3) In para 23 of his report the Collr makes a
assing refce to a point of differ between Malabar
nd S. Kanara in the matter of treatment of
rivate forests. What actually happens is that
arge blocks of hills and wastes which are
assed as N.D (unoccupied dry) in Malabar
re assessed only when cultivated although they
re included in permanent holdings whereas
neh lands which are called in Kumari
llages of S. Kanara bear permt assmts of 0-1-0,
-2-0 and 0-3-0 whether they are cultivated
r not. This differential treatment — for
hich there is no justificahn whatever
oes not form part of the subject matter
f this file but the fact that the landlord
f the Kumari villages have to pay such
mt for large extents of waste has to
e considered in revising the rates of
pper lands held by them. If anything, there seems to be a
se for fixing a lower rate than that
rrent in Malabar instead of introducing
higher special rate. The Collr has not
nsidered this addl burden which the
Kumari landholders have to bear as
mpared with similar 'jannis' of Malaba

(4) The imposition of a special rate will affect the whole framework of the Sett. Lands have been assessed to certain dry rate according to the nature of the soil and then they have been transferred to garden because of the plantation of pepper in them. When Govt, because of the fall in the value of pepper and the differential treatment of pepper lands in Malabar, decide on the transfer of the lands to dry it will clearly be against the principles of sett to assess them to any rate higher than what has already been fixed as the appropriate dry rate on an examination of the fertility of the soil and other considerations. Special rate may be justifiable when the soil has not been examined and classified but where this has been done it will not be in keeping with the principles of land rev sett to impose one, merely for the purpose of augmenting revenue.

The only reason suggested by the Cttee for the imposition of the special rate is that the amount of revenue which the Govt will have to forego by levying the appropriate dry rate acc'g to the original soil classification will be decreased.

The levy of the sett dry rate seems to be the logical and equitable course. It is for orders which of the two alternative proposals of the Cttee — Sett dry rate or Spl rate — may be subtd to Govt.

22/1/39

Mr. Vellodi has obviously taken a great deal of trouble & has written a very able report. | Excelle

I should not stress the anomaly between Nalaban & Kannara practice too much. Though there are settlement principles of universal application Kumarigala in Bdo 1 (1), pp 1-2 ES every District has its peculiarities and these are nearly always due to attempts to fit inside the settlement framework some of the original local practices in the assessment of land revenue. The palmyra tax in Jaffna and the Cadjan system of garden assessment in Nalaban & Kannara are in a sense anomalies. It is only the fact that these Kumari villages of Kasangoda Pt directly adjoin the pepper growing village of N. Nalaban where pepper gardens are assessed at 8s rates, that gives this particular anomaly some point & significance.

Leaving this aside however, I think it will be agreed that Mr. V. has made a good case & hardly for some concessions to these gardens

They have had two strokes of what can only be called bad luck.

(1) The order that in these villages alone post-settlement changes in classification would be recognised entailing with it 4 or 5 orders this pepper is to be recognised as a garden have resulted in these pepper gardens bearing higher rates of assessment than the rest of the Pr.

Incidentally Mr. Vellodi does not
point out that the reclamation
of any land or garden at the
present rent throughout the District
as a whole has ended this
differential. There must now
be garden land in other parts of
the District which have been damaged
as garden because of the presence
of the hypocritic number of pepper
trees. If a concession is given
to the known villages it may not
be easy to resist a claim for
a similar concession to such gardens.
We have no idea of the financial
effect Mr. Vellodi may be asked
about this.

(7) Has regard should also
be had to any recovery charges. The rent
of the district created only because
of the financial crisis & the sudden
change of policy of the Govt.
which was for economy at all

The case for a concession
might I think be best handled on
the economics of cultivation.

Mr. Vellodi has shown his pepper cultivation is a feasible enterprise if increasing yields, & reducing & keeping feasible labour costs to its minimum low levels. One is forcibly reminded of coffee, but in this province at any rate there are no pepper pickers and the high initial expenses are not apparently by money lenders who buy up the crop in advance in the manner described by M.V. It seems just possible that with better organisation there would be sufficient return to the actual growers to admit of the family's moderate garden rubber being paid

Mr. Vellodi says his betel-pepper gardens in N. Kanara are charges Rs 14 - 11. I think a visit to C/N Kanara & perhaps Nilgiris would be useful: then may be able to describe the method of cultivation, the usual yields, system of providing cultivation expenses & marketing & the costs involved. If it is thought fea

this would indefinitely delay the Board's report to Govt, we can simply suggest in advisable of making a reg. of this sort before passing order.

As between the two methods of giving relief described by the Com., I think the suggestion which he himself prefers may be supported. As (sell) has given 4 (folio 67) reasons for preferring a simple transfer to Govt.

(1) and (3) Differences between Nalubar & Shamaur I have already dealt with.

(2) I think we can assume this ordinary Govt lands in Shamaur yield very little indeed

(4) I don't think it necessary to be a Settlement point in dealing with these Khumari villages. The Com. assumes as this his suggestion is fair & not burdensome. I would suppose if provided he can assure us that this dumping with the Settlement framework will be sufficient for the Khumari villages.

[illegible] ... the other possibility
also ablowered to be best' basis.
It may be argued that pepper
is peculiarly subject to fluctuations
of price even without the malefical
operations described in Enclosure II
to the Governor's letter. It is ...
necessary that the assessment should
bear some relation to the value
the crop to the grower. Prices at
present very low. The garden rates
will continue but with prices
increase the difference between the
Garden & Dry rates will be
Revised annually.

I do not recommend this course.
It is directly opposed to the basic
principle of taxation that the assessment
should be so low that it can be paid
whatever the price level may be for
and it would certainly
attract the attention of cultivators
of other crops subject to large
variations of price.

I am sorry I have not been able
to find time to read through these
papers until to-day.

Yours sincerely

Kuman villages alone are affected: I am inclined to confine the concession to gardens with pepper alone.

PTO

3.

Minutes of Meeting No 13.

No wants an interim report
to be GWS.

The GWS proposal [illegible] No [illegible]
his report will be supported in
full.

It happens the GWS are not
prepared to pass orders at
once the Bd. w/o. suggest

(1) Their proposals about paper
pardons & trees pardons & other
parts of the Bd. will be allocated
in case the GWS pardons & transfer body
(See p 47 N7).

2) Proposals from N Canara & Mysore will
be obtained

3) The Chmn. will himself discuss the
village [illegible] pardons & note of dissatisfaction

> AS(Sett)

Draft ordered. ✱

2/- With ref. to 'A' at p 52 above it is ordered that Appx. H to the Coll's report pinpoints to show the extent of pepper gardens in other talukas of the dt. also though it is not clear from the Coll's report whether ~~this~~ this includes lands reclassified as garden subsequent to Sett. Attention is invited to portion 'A' at p 32 of Gr. Bk. No 788(confd) & 6.3.37 where it was stated that it was clear that no reclassifn. was made subsequent to Sett. in the S. Kanara dt. It seems however that the position may have to be definitely ascertained from the Coll. Hence this matter has also been included in the draft.

[3/- With ref. to Joint Secy's orders at (2) the file may be marked to the Full Board.

at Rs 850 it was involved. But it is [illegible] of a small [illegible] report & it is Rs 3's subject alone.

16/2

16/2/39 15/2/39

J.S

DEE

HLS

55/Non File

Assessment. Land Rev
(S. Kanara). Kasargod taluk -
Kumari Vges - Pepper gardens -
Remission.

5046
201.39

Office of the Revenue Secretary,
Fort St. George, Madras.
Dated the 19th January 1939.

D.O. No. 1195 E/38-8,

My dear Muir,

Assessment - Land Revenue - (South Kanara) - Kumari villages - Suspension.

Government Memorandum No. 1195 E/38-6, dated 19th July 1938.

am to enquire when the Board's reply to the Government Memorandum quoted above may be expected.

Yours sincerely,

19/1

D.I.R. Muir, Esquire, I.C.S.,
Joint Secretary, Board of Revenue.

D. No. 1-S (Sec.)

Please see the D.C
given.

The Cam report has
issued with a note. If
forwarding D.O. reply

approval.

Revenue 27.1.39
A
29.1

9063
27.1.39

My dear Mani,

Assessment Lands Rev
South Kanara) – Kumari Vyes –
Suspension. Your D.O. No 1195E
388-8 of 19.1-39.

I am to inform you
that the report received from the
Collr of South Kanara is
under the consideration of the
Govt. A reply ~~will~~ to the Govt
letter No 1195E/3882(8) 19-7-38 will
be sent ~~shortly~~ by the middle of next month.

Yours sincerely,

J.S

26/1

27/1

27.1.39
Sec
27/1

Sec
27/1/39

RECD
27 JAN 1939

T.N.S Mani Esqr. I.C.S.,
Under Secretary to Govt
Rev. Deptt.

S (Veda)

pp187-188C/F [S. 1934 from the Collr of S. Kanara

2 offs. S. (Veda)

Please see paras 3 and 6 of the Bd's Report pp179-185C/F and the Coll's letter read above.

pp180-183C/F + pp184-185C/F

The Bd has in para 4 of its report supported the Coll's proposal to assess the pepper gardens in the Kumari villages at a special rate. Kilnikoote, a Kumari vge was excluded from the proposal. As the vge contains 24.96 acres of pure and mixed pepper gardens the Govt may be requested to include this in the list of the 17 villages to which the Bd's recommendation applies.

pp183-184C/F

MM 18/3/39

The total acreage of pepper gardens in the dt excluding the Kumari vges is reported to be negligible being only 20.44 acres. In view of the proposal to apply the special rate only to the Kumari vges this area may be ignored.

MM 18/3

For orders

MM 9/3/39

D.S. S 18/3

been S.C. in Mangalore & Udupi Coondapoor, Karkal & Udupi Taluks. I don't remember to have seen even a single pepper garden in Kasaragod Talukas.

6.28
4.16
20.44 ac.

p133C/F and para 3 - pp187-188C/F

S 18/3.

SECY.
18 MAR 1939

To A.S (Sel.)

Draft submitted for approval

20.3.39 20/3/39

S.6305 from Govt Rev. pp 191 - 195 Cf.
G.O. 1719 Revd 11.7.39

To A.S (Sel.)

The Govt ~~have~~ have not accepted the BoR's recommendation in its reference at pp 179-85 Cf to adopt the special rates proposed by the Coll in para 26 of his p104 Cf report for the pepper gardens in the Kumari villages in S. Kanara dt. on the ground that the special Kumari pepper rate is not recognised in the scheme of Settlement for the dt. They have instead accepted the alternative proposal of the Coll to transfer to dry (1) Pure pepper gardens and (2) mixed pepper gardens which cannot be retained as gardens if pepper ~~gardens~~ is treated as a dry crop.

As for mixed pepper gardens which can be treated as ~~pepper~~ gardens even if pepper is considered as dry the Govt have considered that there is no reason why the garden assessment should be reduced by one rate.

The Govt have also ordered that the orders would be applied to the whole of South Kanara dt and should take effect from fasli 1349.

The difference between garden and dry rates in respect of the pepper gardens in the Kumari villages which was suspended in faslis 1347 and 1348 has been ordered to be remitted.

The G.O. has been communicated to the Coll. It may be recorded.

The orders of the Govt cover the question raised

in the linked file. It may be
clubbed with this file and closed.

Draft subd for approval.

14.7.88.

J. S

Note file

Assessment - Land Rev. - (South Kanara) - Kasaragod taluk - Kumari villages - Pepper gardens - Reduction

g.s.

Papers put up p 1 cf S 2982 from the Coll. of S Kanara dt 31-3-38.
R.P. No 965-E
4-4-38
S. 1578/38 (L.F)
Removed

To ~~A.S (Secy)~~ dt.

collecting

In fasli 1347 the [illegible] difference between the garden and dry rates of assessment was suspended in respect of the pepper gardens in the 17 Kumari vges of the Kasaragod taluk with reference to the orders in Govt Memo 1195 E/38-6 Rev dt 19-7-38. The Coll considered it unnecessary to extend the concession to Kilaikote and other Kumari villages as the amount involved was small and the R.D approved the Collector's action in ordering the collection of land Rev. in these villages.

The Coll's recommendation

Letter at p 23 cf and para 7 of letter at p 34 cf of d. F (Removed)

para 3, p 58 cf of L.F (Removed)

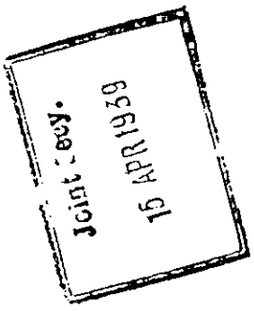
para 7, p 34 cf of L.F. (Removed)

para 3, pp 50-51 cf of L.F. (Removed)

this Reg.C 5346/38-A5 of 2.12.38 pp 87-107 of g L.F Record
regarding the question of
~~giving~~ allowing a permanent
reduction in respect of the
assessment on ~~the~~ pepper
gardens applied only to
the gardens in the villages Appx C. p 113 of g-F. Rec.
where suspensions were
allowed in the fasli. On
~~Enfo~~ the Coll~ ~~has~~ since
reported that Kilakkote village
contained 24.96 acres of para 1, p 187 of g L.F Record
pepper gardens. The DC has
therefore recommended to the
Govt that the relief recommended pp 189-190 of g L.F Record
in the case of the pepper
gardens in the 17 Kunnani
villages should be extended
to the pepper gardens in
Kilakkote village also.

It would be in accordance
with this recommendation
if the suspension of ~~the~~ Collection of assessment
ordered in the other villages
in G.O. No 544 Rev of 1.3.39 pp 47-48 of (E)
is ordered in respect of the
gardens in this village
also. The DC may request

the Govt to approve the Collector's action in having ordered the Collection of only the dry assessment in the case of the Pepper gardens in this village during this season and the suspension of the Pepper between the dry & garden assts. for orders.



12.4.39.
MB
12/4

12/4

M3 M3/4.

D. J.S.

Draft submitted for approval.

13/4/39.
MB
13/4

13/4.

TO JS.

The file was previously circulated to the full Board – vide p. 14 N.F.

For orders whether it should be circulated to F.B. now or whether a draft may be put up as ordered. [The post bag papers have been retained in Sec.]

MB 10/2

Put up a draft which will be for the FBi Acceptance.

MM 11/2

	A.D.S. & L.R.	Asst. Secretary Land Sett. Rev.	Sec. J.S. Sec'y.	M 3	M 2	M 1
I-A						
Open file seen by		✓	✓	✓	✓	✓
(a) ..... draft seen by		✓	✓			

(b) ... circulated to

(c) Initials

Passed for record.

A.J. (J.A.)
A.S.((L.R.)
A.S. (Sett.) 1/8/39
A.S. (Excise)
A.D... & L.R.
I-A.

I-A	A.D.S. & L.R.	Asst. Secretary, Land Sett. Rev.	Sec.	J.S. Secy.	M 3	M 2	M 1
			✓	✓	✓	✓	✓
(1) Own file seen by			✓	✓			
(2) Draft seen by							
(3) To be circulated to							
( ) Initials							

3/7

Passed for record.

A.S. (J.J.)
A.S.((L.R.)
A.S. (Sett.) 1/8/39
A.S. (Excise)
A.D.S. & L.R.
I-A.

These entries not required to be scored out.